

CAMERON COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2011

MARTHA GALARZA, CPA

COUNTY AUDITOR



CAMERON COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2011

TABLE OF CONTENTS

	<u>PAGE</u>
INTRODUCTORY SECTION	
Letter of Transmittal	1
GFOA Certificate of Achievement	12
Organization Chart	13
Elected Officials	14
FINANCIAL SECTION	15
Independent Auditors' Report	17
Management's Discussion and Analysis	19
Basic Financial Statements:	29
Government-wide Financial Statements:	
Statement of Net Assets	30
Statement of Activities	31
Fund Financial Statements:	
Balance Sheet – Governmental Funds	32
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	33
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	34
Statement of Net Assets – Proprietary Funds	35
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds	36
Statement of Cash Flows – Proprietary Funds	37
Statement of Fiduciary Net Assets and Liabilities	38
Notes to the Basic Financial Statements	39
Required Supplementary Information:	76
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	78
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Special Road and Bridge Fund	79
Notes to Required Supplementary Information-	80
Supplementary Information:	81
Combining and Individual Funds Statements and Schedules:	
Combining Balance Sheet – Non-major Governmental Funds	82
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-major Governmental Funds	90

CAMERON COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2011

TABLE OF CONTENTS

	<u>PAGE</u>
Supplementary Information (Continued):	
Major Governmental Funds	99
Schedule of Revenues, Expenditures and Changes in Fund Balance	
General Fund	100
Road and Bridge Fund	108
Limited Tax Bonds Fund	110
2011 Certificates of Obligation Projects Fund	111
Schedules of Revenues, Expenditures and Changes in Fund Balances Budget to Actual	
Non-major Special Revenue Funds	113
Non-major Capital Project Funds	159
Non-major Debt Service Fund	165
Non-Major Enterprise Funds	167
Combining Statement of Net Assets – Non-major Enterprise Funds	168
Combining Statement of Revenues, Expenses and Changes in Net Assets- Non-major Enterprise Funds	169
Combining Statement of Cash Flows – Non-major Enterprise Funds	170
Trust and Agency Funds	171
Combining Statement of Fiduciary Assets and Liabilities – Agency Funds	172
Combining Statement of Changes in Assets and Liabilities – Agency Funds	176
Statement of Fiduciary Assets and Liabilities- All Trust and Agency Funds	183
Capital Assets Used in the Operation of Governmental Funds:	185
Comparative Schedule by Source	186
Schedule of Changes in General Fixed Assets by Function and Activity	187
Schedule of Changes in General Fixed Assets by Function and Activity	188
Component Units	189
Combining Statements of Net Assets-Governmental Funds-Component Units	190
Statement of Activities-Component Units	191
Combining Statement of Revenues, Expenditures and Changes in Fund Balance-Governmental Funds-Component Units	192
Combining Statements of Net Assets-Governmental Funds-Component Units	193
STATISTICAL SECTION:	195
Governmental-Wide information:	
Governmental-Wide Revenues-For the Last Ten Fiscal Years	196
Governmental-Wide Expenses by Function-For the Last Seven Fiscal Years	196
Net assets by Component-For the Last Nine Fiscal Years	197
Fund Information:	
General Governmental Revenues By Source - Last Ten Fiscal Years	198
General Governmental Expenditures By Function - Last Ten Fiscal Years	198
Fund Balances, Governmental Funds-Last Ten Fiscal Years	199
Property Tax Levies And Collections - Last Ten Fiscal Years	200
Assessed And Estimated Actual Value of Taxable Property - Last Ten Fiscal Years	201
Ratio of Net General Bonded Debt To Assessed Value And Net Bonded Debt Per Capita - Last Ten Fiscal Years	201
Property Tax Rates - Direct and Overlapping Governments - Last Ten Fiscal Years	202
Computation of Direct and Estimated Overlapping Debt	203
Ten Principal Taxpayers - Fiscal Year 2011	203
Ten Principal Employers – Fiscal Year 2011	203

CAMERON COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2011

TABLE OF CONTENTS

	<u>PAGE</u>
STATISTICAL SECTION (Continued):	
Computation of Legal Debt Margin	204
Ratio of Annual Debt Service Expenditures For General Bonded Debt To Total General Expenditures - Last Ten Fiscal Years	204
Ratio of Outstanding Debt by Type – Last Ten Fiscal Years	205
Ratio of General Bonded Debt Outstanding-Last Ten Fiscal Years	205
Revenue Bond Coverage - Park System and International Toll Bridge System – Last Ten Fiscal Years	206
Demographic Statistics - Last Ten Fiscal Years	207
Construction, Bank Deposits and Property Value - Last Ten Fiscal Years	207
Full-time Equivalent County Government Employees by Function	208
Operating indicators	209
SINGLE AUDIT:	211
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	212
Independent Auditors' Report on Compliance with Requirements that could have a Direct and Material effect on each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133 and the State of Texas Single Audit Circular	214
Schedule of Expenditures of Federal Awards	217
Schedule of Expenditures of State Awards	221
Notes to Schedule of Expenditures of Federal / State Awards	223
Schedule of Findings and Questioned Costs	224



**COUNTY AUDITOR
CAMERON COUNTY, TEXAS
P.O. Box 3846
Brownsville, Texas 78523
(956) 544-0822**

**Martha Galarza
COUNTY AUDITOR**

March 30, 2012

Honorable District Judges of Cameron County and
Honorable Members of the Cameron County Commissioners' Court

The County Auditor's Office (the "Auditor's Office") is pleased to present the Comprehensive Annual Financial Report ("CAFR") of Cameron County, Texas (the "County") for the fiscal year ended September 30, 2011. This report is submitted in accordance with Section 114.025 of the Texas Local Government Code and has been prepared by the County Auditor's staff.

Responsibility for the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data presented is accurate in all material respects and presents fairly the financial position and results of operations of the County in accordance with generally accepted accounting principles ("GAAP"). All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: Introductory, Financial, Statistical and Compliance.

- The Introductory Section includes this Transmittal Letter, the Certificate of Achievement for Excellence in Financial Reporting, a list of Elected Officials, and the County's Organization Chart.
- The Financial Section includes the Basic Financial Statements, the Combining and Individual Fund Financial Statements and Schedules, and the Auditor's Report on the Financial Statements and Schedules.
- The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis, including supplemental disclosures to comply with Securities Exchange Commission Rule 15c2-12.
- The Compliance Section contains information related to the County's annual single audit, which is required and the provisions of the Single Audit Act of 1984, the Single Audit Act of 1996, and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-profit Organizations*. Included are a Supplementary Schedule of Federal Financial Assistance, the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Governmental Auditing Standards, the Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133, and Schedule of Findings and Questioned Costs.

The County is required to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a MD&A. This letter of transmittal is designed to compliment the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of independent auditors.

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally acceptable in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*. The financial report has been prepared in accordance with GASB Statement No. 34, *"Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments"*, issued in June 1999 and implemented by the County in FY2003. The effect of implementing all of the above-mentioned accounting standards are discussed in Note 1 to the basic financial statements.

THE REPORTING ENTITY AND IT SERVICES

The combined financial statements of Cameron County, Texas as a financial reporting entity report all activities, organizations, and functions of Cameron County, both as a primary government and its legally separate component units for which (1) the elected officials of the County are financially accountable and/or (2) exclusion of component units activities would cause the County's financial statements to be misleading or incomplete. The County's component units have been reported as blended with the County as the primary government or discrete (separate) component unit, as appropriate. Criteria used by the County for including activities in preparing these financial statements are in conformity with Governmental Accounting Standards Board Statement No. 14 - *The Financial Reporting Entity*. Based on the foregoing criteria, the operations of the following component units have been included in this year's report:

- Cameron-Willacy Counties Community Supervision and Corrections Department (C.S.C.D)
- Cameron County Emergency Services District #1 (E.S.D.)

The County, the primary government, and its component units solely or in cooperation with other local governmental entities provide a full range of services that include construction and maintenance of roads and bridges, health and housing services, assistance to indigents, law enforcement and public safety, juvenile and adult justice programs, economic development, recreation and cultural development, and general administration.

ECONOMIC OVERVIEW AND OUTLOOK

Cameron County, Texas was created in 1848, and is the southernmost county in Texas in the Rio Grande Plains region of South Texas. The County is approximately 906 square miles upland and 371 square miles of water. Mexico is at its southern border, and it is bounded to the east by the Gulf of Mexico. Cameron County has approximately 421,911 inhabitants.¹ It is the eleventh largest county in the State, with its population estimated to grow over three percent a year since the last U.S. Census. Brownsville, the County Seat, serves as the terminus of U.S. Highways 77, 83, and 281 as well as the Missouri and Southern Pacific Railroads. It is the largest city with population estimated to be over 176,858. The County has an average temperature of 72°F and a growing season of 320 days. Humidity averages between 50 and 75%. The climate is subtropical, semi-arid, and greatly influenced by the Gulf of Mexico. Its governmental organization, as graphically displayed on Page 13 consists of forty elected officials, as well as a number of appointed officials and department directors.

Cameron County has long been a gateway for U.S./Mexico business. Commerce, job creation, and construction growth in the County are greatly influenced by trade with Mexico. The County's main highway has been widened from four lanes to six lanes and is scheduled to become a part of Interstate 37. This is one of the few places in the country that offers highway connections to deep water ports, airports providing international air connections, cargo service and railways all with direct connection to international crossings. Cameron County owns and operates three (3) international bridges which, despite increased border violence on the Mexico side, continue to serve as a main corridor for pedestrian, vehicular traffic and commercial traffic.

Property values have not suffered significant damage in comparison to the national market and construction of homes and businesses has experienced minimal growth. The Housing market in South Texas remains strong as the State of Texas continues to attract residents seeking job opportunities and lower cost of living. Supply and demand of rental housing has continued strong faring much better than surrounding states.

¹ http://www.window.state.tx.us/ecodata/popdata/cpacopop1990_2030.xls

Hon. District Judges
Hon. Members of the Commissioners' Court
March 30, 2012

The low-cost of the labor force of Northern Mexico creates an industry of twin manufacturing plants known as "Maquiladoras". The Maquiladora Programs in the state of Tamaulipas has approximately 339 Maquilas and is a source of employment for over 100,000 persons, thus this industry accounts for a large number of Mexico's gross domestic product. The Maquila Industry has given U.S. businesses the ability to remain competitive with other foreign markets offering the same goods for a lesser price. U.S. companies have shifted production to Mexico due to the lower cost of labor². Products are partially assembled in Mexico, then transported to United States where final assembly is completed in the "sister plant".

The Cameron County, Texas economic information is reported nationally as the Brownsville-San Benito-Harlingen Metropolitan Statistical Area (MSA). The following table presents the County's key demographic/economic indicators:

	<u>FY 2011</u>	<u>FY 2010</u>	<u>Percent Change</u>
Population ³ (Dec. '11 vs. Sept. '10)	421,911	406,220	3.86%
Civilian Labor Force (Dec '11 vs Oct. '10)	159,233	157,105	1.35%
Total Employment (Dec '11 vs Oct. '10)	139,433	139,923	(.35%)
Total Unemployment (Dec. '11 vs Oct. '10)	19,800	17,182	15.24%
Percent Unemployment ⁴ Dec. '11 vs Oct. '10)	12.4%	10.9%	13.76%
Non Farm Employment (Dec. '11 vs Oct. '10)	126,400	124,800	1.28%
Manufacturing Employment (Dec. '11 vs Oct. '10)	5,400	6,200	(1.59%)
Bank Deposits (county)in millions	\$ 4.17	\$ 4.169	.02%
Taxable Property Valuation ⁵ in millions	\$ 14.538	\$ 14.529	.06%
Taxable Valuation Per Capita	\$ 34,458	\$ 36,372	(5.26%)
Port of Brownsville Cargo tonnage (metric tons) ⁶			
Waterborne	4,424,905	4,406,738	.41%
Non-Waterborne	544,944	639,651	(14.81%)
Southbound Border Crossings* (FY'11vs.FY10)			
Autos & Other	3,079,843	3,512,615	(12.32%)
Commercial Trucks	209,591	212,870	(1.54%)
Pedestrians	<u>1,850,899</u>	<u>1,880,640</u>	<u>(1.58%)</u>
Total	5,140,333	5,606,125	(8.31%)
Airline Boardings: (YTD Sept. 2011)			
Harlingen	261,592	280,908	(6.88 %)
Brownsville	<u>66,705</u>	<u>66,221</u>	<u>.73 %</u>
Total	328,297	347,129	(.70%)
Brownsville MSA ⁷			
Per Capita Income (2010)	\$22,388	<u>Texas</u> \$37,706	<u>U.S.</u> \$39,945

In addition to manufacturing and its related transportation trade, tourism is a strong component of the local economy. Eco-tourism has become a major economic force in this region. Bird watching is a very popular

² Twin Plant News, January 2010.

³ Texas Workforce Commission, Dec. 07.

⁴ Texas Workforce Commission,

⁵ Cameron County Appraisal District 7/27/04

⁶ Brownsville Navigation District 3-21-2005 "Monthly Cargo Statistics for Dec. 2005 (12 month-period)"

⁷ http://www.bea.gov/newsreleases/regional/mpi/mpi_newsrelease.htm, U.S. Bureau of Economic Analysis, Prepared by Empire State Development, State Data Center, Sept. 2006

<http://www.txcip.org/tac/census/profile.php?FIPS=48061>, The Texas Association of Counties, "County Information Project." (512) 478-8753

activity here for many visitors to the County. Each year, thousands of people from states north of Texas spend their winters in Cameron County's warmer climate. Many of the winter Texans who visited here have now become permanent, year-round residents. During Spring Break, it is estimated that over 140,000 college students come to South Padre Island and infuse more than a million dollars into the County's economy.

The University of Texas has a campus at Brownsville serving more than 17,000 students. Texas Southmost College continues to issue two-year Associate Degrees, while the University of Texas at Brownsville offers four-year Baccalaureate and four Master Degree Plans with one Doctorate Degree in conjunction with the University of Houston. Texas State Technical College, located in Harlingen, offers associate degrees, and provides customized technical training to fit the needs of those industries seeking to locate in the County.

MAJOR INITIATIVES & SIGNIFICANT EVENTS

In preparing the 2010-2011 budget, Cameron County identified several, major programs needed to meet citizens' needs for services, compliance with state laws, bond indentures, and departmental needs within county government.

The County continues to employ sound fiscal management over the public resources provided. Invested funds were fully collateralized in compliance with Texas Local Government Code 2256.

Based upon this continued sound fiscal management and other underlying financial conditions, the County's debt issues have a strong financial rating. The county's tax supported debt is rated "Aa2" by Moody's, "A+" by S&P, and A- by Fitch.

The County has a number of capital projects either in the planning phase, land acquisition phase, or construction phase. They are as follows:

- Cameron County issued Certificates of Obligation Series 2011, \$23,570,000 for a number of county-wide capital improvement projects. Projects to be undertaken are road construction projects for Primera Road, US 77 Parallel Corridor, San Jose Ranch Road, Old Alice Road, Vermillion Road; Odyssey Judicial Software System completion; Judicial and Dancy Courthouse improvements; Jail Detention Facilities and Sheriff's Office improvements; International Bridge construction and repairs; community social centers building and improvements; and Los Fresnos Annex buildings.
- East Loop Road in Brownsville serves as a connector from Gateway Bridge to the Southmost area in Brownsville. This road also serves as an excellent connector to Gateway Bridge and Veterans International Bridge. Texas Department of Transportation, the City of Brownsville, Cameron County and the Cameron County Regional Mobility Authority are working on expanding East Loop from Veterans International Bridge to the Port of Brownsville. Environmental clearance is expected within the next twelve months. This new corridor will also serve as the overweight corridor connecting the Veterans International Bridge to the Port of Brownsville.
- Flor de Mayo is the project name for the County's future international toll bridge to be located in west Brownsville at the southern most section of FM 3248. Although the County is seeking an option contract on the land to secure the corridor for the right-of-way, the engineering phase will most likely to commence within the next four to six years. Land acquisition for this project has been completed. The County has entered into a proposal to have a feasibility study done for the Flor de Mayo International Bridge. Cameron County has acquired the necessary right of way for the General Services Administration as well.
- Various park improvements and additions to be paid from the proceeds of the \$8,000,000 bond issue are as follows:
 - Maintenance and improvements to various community parks projected at \$411,000, ongoing.
 - Maintenance and improvements to Isla Blanca Park projected at \$549,000, ongoing.
 - Maintenance and improvements to Adolph Thomae Park with the addition of new cabanas projected at \$242,000, ongoing project

- Construction of new parks at Los Indios (\$160,000), Rio Hondo (\$1,652,587), La Paloma (\$1,669,469), Laureles (\$1,439,897) and a skate park in Isla Blanca Park (\$58,500). El Ranchito Park at an estimated cost of \$600,000 is ongoing.
 - Various maintenance projects that would enhance the parks, ongoing.
- Cameron County issued Certificates of Obligation for \$16,075,000 in November 2008 to fund various capital improvements as noted:
 - International Toll Bridge expansion/improvements projected at \$7,100,000 – this project is well underway and encompasses all three international bridges owned by Cameron County, this project is ongoing. Fluor de Mayo property acquisition \$2,000,000- this acquisition is complete.
 - Carrizalez Rucker Jail expansion budgeted at \$15,000,000 of which \$1,500,000 of bond funding will be used to provide 350 additional beds for inmates and address jail overcrowding issues, this facility was approved for occupancy by Texas Commission of Jail Standards on September 1, 2010 and occupied on January 10, 2011.
 - Construction of 2 additional State District Courtrooms and property acquisition of county space projected at \$2,525,000 – this project has been completed.
 - Judicial software acquisition linking all law enforcement agencies projected at \$3,600,000 of which 3,100,000 will be funded through bond proceeds – the courts continue to move forward towards the implementation of this system and this project is now in Phase III.

PROGRAM INITIATIVES

- In 2004 the county created a Regional Mobile Authority to improve the county's access to state highway construction funds. A Regional Mobile Authority (RMA) is a political subdivision formed by one or more counties to finance, acquire, design, construct, operate, maintain, expand or extend transportation projects. Projects may be tolled or non-tolled. The authority allows the county to create toll roads, or develop other funding mechanisms to accelerate the development and construction of major transportation projects that could potentially take years for the Texas Department of Transportation to finance and build. The authority has the ability to generate revenue for additional transportation projects, provide local government more control in transportation planning, help build transportation projects sooner, reduce congestion relief faster and improve mobility and increase safety for motorists. Utilizing TxDOT toll equity grant funding, the authority continues to develop the Second Access to South Padre Island as well as the West Loop project in Brownsville that will follow the soon-to-be abandoned Union Pacific Railroad right-of-way in West Brownsville leading to the B&M International Bridge. In addition, utilizing a \$36.4 million obligation of funds from the American Recovery and Reinvestment Act, the authority has begun construction of the SH550 (Port Spur) toll road facility. Phase 1 has been completed and Phase 2 in 2012, and Phase 3 in 2014. CCRMA is additionally working on West Parkway, SH32 (East Loop), FM803 realignment; FM509 and I-69/US 77 transportation projects.
- West Rail Project - Cameron County, the City of Brownsville, TxDOT, U.S. TxDOT and the Union Pacific railroad combined their resources to relocate an existing railroad line currently traversing the downtown area of Brownsville and Matamoros to a more rural location west of both cities. This also involves the relocation and construction of a new rail bridge. The relocation of this rail is expected to eliminate 19 rail crossings at major thoroughfares. The goal of this project is to enhance the auto-train safety, alleviate traffic congestion in Brownsville, and improve the ability of Union Pacific to cross a greater number of railcars into Mexico without any problems. The cost of the project on the United States side is projected to cost \$33.0 million, and approximately \$40.0 million on the Mexican side. Groundbreaking was held on December 17, 2010 and is now in the construction phase, completion is anticipated in Spring 2012. This will be the first International Rail Bridge between the United States and Mexico in over 100 years.
- Cameron County received \$10.8 million of funding from TDRA to facilitate relief, recovery, restoration and economic revitalization in areas affected by Hurricane Dolly/Ike. Projects were funded through Cameron County as the grantee to oversee all of these recovery projects. This project is underway and was 50% complete as of FY2011.

- Texas Department of Housing and Community Affairs (TDHCA) funded \$3.09 million to address disaster relief, long-term recovery and housing restoration including affordable rental housing in areas declared federal disaster areas in 2008 due to Hurricane Dolly damages. Cameron County is the sub-recipient and program implementation is coordinated through the Development Corporation of Brownsville and Harlingen Community Development Corporation. As FY11, this project is 25% complete.
- In recent years, Cameron County has made efforts to regulate substandard housing and subdivision development. In order to protect the citizens from substandard developments and to qualify for federal and state funding for the purpose of upgrading substandard subdivisions, on December 22, 1995, the County adopted subdivision rules and regulations which set rules for platting developments and defining standards for subdivision roads, drainage, and utilities. The County has received grants from the Office of Rural and Community Affairs(now TDRA), Texas Department of Health(TDH), and Texas Department of Transportation(TxDOT) to provide funding for "Colonias" planning, water/wastewater and road infrastructure projects to significantly benefit low income residents. These grants are as follows:

<u>Project</u>	<u>Agency</u>	<u>Grant Amount</u>	<u>% Completed</u>
Border Colonia Access Project	TxDOT	\$23,802,502	100.0%
Border Colonia Access Project II	TxDOT	\$7,130,794	100.0%
Border Colonia Access Project III	TxDOT	\$13,132,502	100.0%
Valley Escondido, Hermoso,Ala/Ark	TDRA	\$405,000	100.0%
La Feria Gardens Sewer	TDRA	\$500,000	100.0%
El Salado Sewer	TDRA	\$1,325,808	100.0%
Harris Tract	TDRA	\$473,891	100.0%
Pederson Subdivision	TDRA	\$483,223	100.0%
Nancy/Soliseno/Sierra Alto Sewer	TDRA	\$500,000	100.0%
Cameron Pk,Laguna Hgts.,EJWS	TDRA	\$289,860	100.0%

The Border Colonia Access Project provided \$7.2 Million for paving, curb and gutter, sidewalks, and utility relocations for the Cameron Park Colonia. The remainder of funds were divided among a number of paving projects for various colonias within Cameron County and project is now complete.

FINANCIAL INFORMATION

Accounting System, Internal Controls, and Budgetary Control

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that the costs of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

Budgetary control is exercised over the operating departments of the County. After adoption of the budget by the Commissioners' Court, the County Auditor is responsible for ensuring expenditures are made in compliance with the budgeted appropriations. The level of budgetary control is at the line item level within the Organization (department) within the individual funds. Commissioners' Court may transfer available funds between various line items and between various organizational classifications; however, neither transfer may increase the total appropriation of a fund. Commissioners' Court may adopt supplemental budgets for the limited purposes of spending grant or aid money or for capital projects through the issuance of bonds. Purchase orders and contracts are not valid until the County Auditor certifies the availability of funds for payment of the obligation. Encumbrance accounting is utilized where purchase orders, contracts, or other commitments are recorded in order to reserve a portion of the appropriation for these commitments. Outstanding encumbrances at fiscal year end are not recorded as expenditures or liabilities of the fund. Encumbrances are reserved in the fund balance at fiscal year end.

The combined revenues of Cameron County and its component units, is \$164,309,206. Revenues are generated from the levy of property tax, investment earnings, intergovernmental transfers, grants and

programs, charges for services rendered, internal service charges, and from business-type activities. The County and its related entities expended \$162,478,332 in providing for operations. Transfers between the funds and business-type activities totaled \$6,666,985. Capital borrowing proceeds provided non-operating resources of \$17,575,153 and gain on sale of assets of \$439,142. General Debt Service payments total \$9,457,729 and Capital Construction Outlay expenditures were \$11,488,915. The combined fund balance for government-type funds and net assets for business-type funds and the related entities total \$68,383,372, a increase of \$2,312,301 over the previous year-end.

The 2001 Texas Legislature, under H.B. 2869 approved by the 2001 Legislature, created the Texas County Financial Data Advisory Committee (FDAC), which was asked to "develop and recommend . . . a voluntary uniform chart of accounts for counties." The goal of this reporting is to present county financial information in a manner that allows each county's information to be compared to other counties across the state. The following table is presented in a format that represents the Uniform Chart of Accounts for Texas Counties adopted by the Texas County Financial Data Advisory Committee:

Fiscal Year 2011

CAMERON COUNTY, TEXAS*

A Summary Report of Cameron County,

and the Cameron-Willacy Counties Community Supervision and Corrections Department and the Cameron County Emergency Services Districts, both Discretely Presented Component Units

	<u>Amount</u>	<u>% Budget</u>	<u>Per Capita</u>	<u>% Assessed Val.</u>
Revenues				
Property Taxes, ad valorem	\$58,809,502	34.00%	\$139.39	0.40%
Licenses and Permits	3,297,461	1.91%	7.82	0.02%
Fees, Fines and Forfeitures	9,339,391	5.40%	22.14	0.06%
Charges for Current Services	24,153,733	13.96%	57.25	0.17%
Intergovernmental	42,437,096	24.53%	100.58	0.29%
Misc.	26,573,046	15.36%	62.98	0.18%
Insurance Premiums – Employee Health	8,369,044	4.84%	19.84	0.06%
Total Revenues	\$172,979,273	100.00%	\$410.00	1.18%
Expenditures				
General Government	\$24,791,398	16.47%	\$58.76	0.17%
Justice System	16,301,098	10.83%	38.64	0.11%
Public Safety	19,183,579	12.75%	45.47	0.13%
Corrections and Rehabilitation	38,270,655	25.43%	90.71	0.26%
Health and Human Services	20,625,905	13.70%	48.89	0.14%
Infrastructure & Environment Services	25,516,767	16.95%	60.48	0.17%
Community & Economic Development	5,820,798	3.87%	13.80	0.04%
Total Expenses	150,510,200	100.00%	356.75	1.02%
Net Revenues Over (Under) Expenditures	22,469,073			
Other Financial Transactions:				
Capital Borrowing Proceeds net	17,575,153			
Debt Service Payments	(9,457,729)			
Gain on Sale of Assets	439,142			
Capital Outlay	(11,488,915)			
Total Sources over (under) Uses	\$19,536,724			
Total Population	421,911			
Taxable Assessed Value	\$14,550,202,478			
Property Tax Rate**	0.364291			
Upland Area (Square Miles)	906			

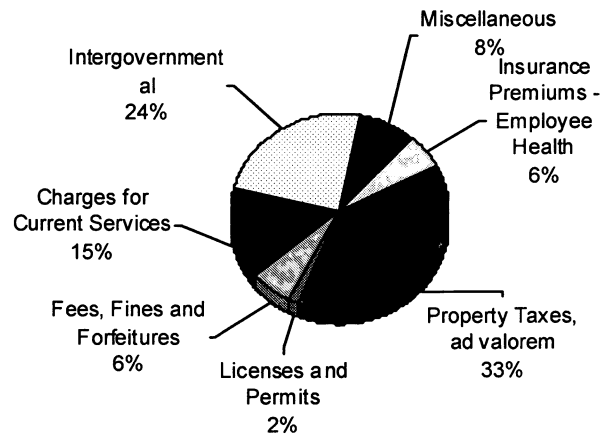
Hon. District Judges
Hon. Members of the Commissioners' Court
March 30, 2012

** Cameron County Government and Discretely Presented Component Units*

*** Property Tax Rate levied on a per \$100 valuation for Fiscal Year 2011*

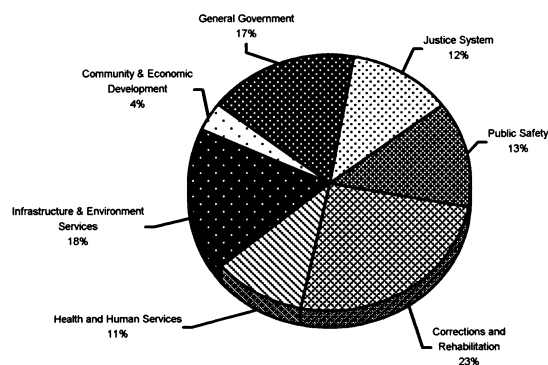
(Based upon the Governmental Funds, Business-type Funds, and Internal Service Fund)

County Revenues & Sources - 2011



County revenues are fairly balanced with no one source providing over half of the government's funding. The County is also recipient of a number Special Revenue Programs such as Women, Infants & Children, health block grants, *colonia* water, wastewater and paving projects, as well as many law enforcement programs that address the special concerns that our proximity to the United States border presents. Also because of our proximity to Mexico and to the Gulf of Mexico, the County receives a large share of charges for service relating to the south-bound crossings through the County's International Toll Bridges and vacationers visiting the County's parks located on South Padre Island.

County Expenses - 2011



The County Park System and the International Toll Bridge System are both operated as business activities. The Park System is reported in the Community & Economic category and the Toll Bridge System is included in the Infrastructure & Environment category. To obtain the type of services that fall within each category, please visit the State of Texas Comptroller's website at "<http://www.window.state.tx.us/lga/chart/foreword.html>."

OPERATING FUND BALANCE RESERVES / WORKING CAPITAL TARGET

The County's reserve target is sufficient funds available for 60 days of normal operations. The table below reflects the reserve balances for the County's primary activities:

Fund Balance ⁽¹⁾	Reserve Days of Operation ⁽³⁾					
	FYE 11	FYE 10	FYE 09	FYE 11	FYE 10	FYE 09
General Fund	\$6,551,829	\$5,195,954	\$6,174,360	33	25	33
Road & Bridge Fund	\$3,969,972	\$4,558,605	\$3,668,220	116	142	114
Working Capital ⁽²⁾						
Internat'l Toll Bridge System	\$2,297,882	\$ 348,979	\$ (122,610)	116	18	(6)
County Park System	\$2,212,042	\$ 807,532	\$2,125,621	135	53	144

Notes:

1. Fund balance reflects the fund's Reserved and Unreserved Fund Balance.
2. Working Capital is the Unrestricted Current Assets minus the Unrestricted Current Liabilities.
3. Assumes a 24 hour / 7 Days a week operation such as exists in the County Park system, the International Toll Bridges, the County Sheriff's Department and the County Jail. *(Operating expenses including depreciation, interest expense and current debt maturities)*

INVESTMENT POLICY

The County's investment policy goal is to provide for an effective cash management program to include accurate cash projections, expeditious collection of revenue, control of disbursements, cost-effective banking relations and a short-term borrowing program, when needed. The "prudent person" concept is utilized in managing the portfolio for the County. The objectives of the County's investment programs are as follows:

- Safety: Protection of the principal is a foremost objective.
- Liquidity: Investment decisions are based upon meeting the cash requirements of the County.
- Low Risk: Investment decisions should not place unreasonable investment risk on the County in order to enhance investment income.
- Diversification: Through the control of maturities and types of investment, the portfolio is diversified thus lessening the overall risk of the portfolio.

Distribution of County Investible Funds:

Demand and Time Deposit Accounts	99.9%
Investment Pools	>0.1%

During Fiscal Year 2003, the Commissioners' Court amended its investment policy to include Stand-by Letters of Credit as sufficient credit-worthiness to serve as collateral for depository balances. Previously, the Commissioners' Court restricted collateral to instruments backed by the full faith and credit of the United States Government. September 30, 2010 total funds of the County \$55,784,544⁸ were with the County's

⁸ Compass Bank-Texas, "Monthly Depository Securities Pledged Report," 10/3/2011 (Cameron County)

depository of record. While these investments were not diversified, they were collateralized at 105% with a stand-by letter of credit with the Federal National Mortgage Association, Government National Mortgage Association and Federal Home Loan Mortgage Corporation.

RISK MANAGEMENT

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk pools, purchasing commercial insurance, self-insurance with specific and aggregate stop-loss insurance, and full self insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year. The County Auditor's Office and the Human Resources Departments provide assistance to the Commissioners' Court in assessing the County's exposure to risk and helping them obtain coverage against that risk.

The County minimizes its risk relating to worker's compensation claims by participating in a risk pool for Workers' Compensation Insurance administered by the Texas Association of Counties (TAC). Claims and actuarial services are provided by TAC. Interfund premiums for workers' compensation are determined by position class code, at actuarially determined rates. The County is also a member of the TAC risk pool for automobile and general liability. As a member of the pool, the County incurs a liability only if the pool's operations become insolvent. The property and casualty insurance covers buildings, structures, and personal property, including coverage extensions for earth movement, flood, accounts receivable, valuable records, demolition, increased costs of construction, transit, business interruption, mobile equipment, builder's risk, and loss of rents. The County purchases flood insurance through N.F.I.P. The County also insures the international toll bridge structures and revenues to cover the risk of interruption of service. Cameron County has a Limited Risk Management Program for health and life benefits provided to County employees. Premiums are paid into an internal service fund (Health and Life Benefits Fund) by all other funds and are available to pay claims, administrative costs, and claims' reserves. Administrative costs include the cost of individual stop loss insurance (\$100,000 per insured) and aggregate stop loss insurance. The County contracts with a Third Party Administrator (TPA) to administer the payment claims and implement a claims management program.

INDEPENDENT AUDIT

In accordance with state statutes, an annual audit for the fiscal year was conducted on the financial records of the County, the Community Supervision and Corrections Department (CSCD), and the Cameron County Emergency Services District (ESD). Being a recipient of federal and state financial assistance, the county is required to have a Single Audit. The audits of the County, the C.S.C.D. and the E.S.D. were conducted by Long Chilton, LLP. Opinions rendered by Long Chilton, LLP are included in the appropriate reports.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report (CAFR) for the year ended September 30, 2010. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government finance reports. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. This report must satisfy both accounting principles generally accepted in the

Hon. District Judges
Hon. Members of the Commissioners' Court
March 30, 2012

United States and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The Auditing Office's compilation of the CAFR has received eighteen GFOA awards out of the last twenty years. We believe that our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it for review to GFOA.

The timeliness of this report could not have been achieved without the dedicated efforts of the County Auditor's staff, and the professional services provided by our independent auditors, Long Chilton, LLP. We also wish to express our thanks to the Commissioners' Court and the District Judges for their interest and support in planning and conducting the financial affairs of the County in a responsible and professional manner.

A handwritten signature in dark ink, appearing to read "Martha Galarza", written in a cursive style.

Martha Galarza
County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cameron County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

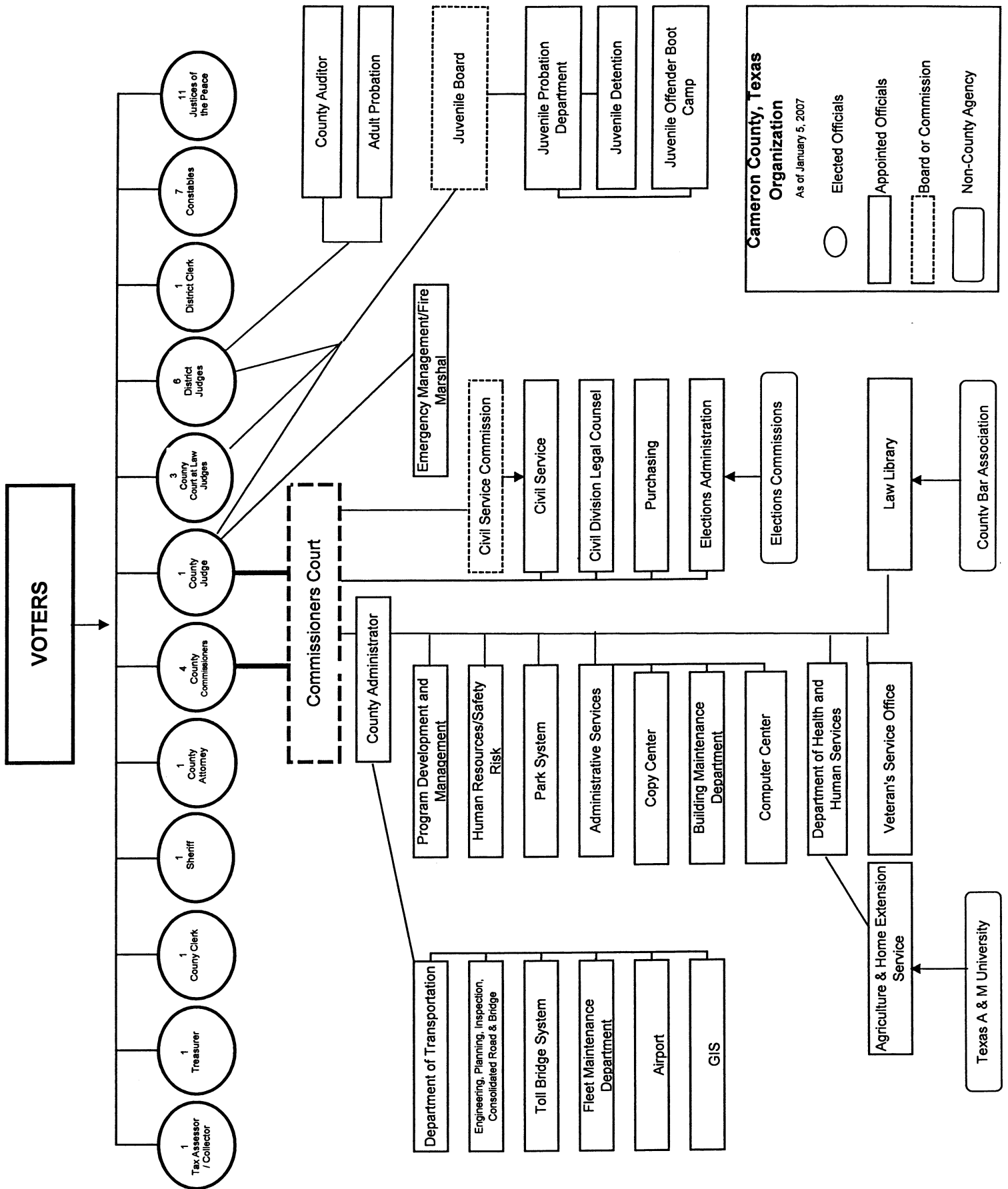


Linda C. Danison

President

Jeffrey R. Emer

Executive Director



CAMERON COUNTY, TEXAS
ELECTED OFFICIALS
SEPTEMBER 30, 2011

Carlos H. Cascos
Sophia C. Benavides
Ernie L. Hernandez, Jr.
David A. Garza
Dan A. Sanchez
Arturo Nelson
Benjamin Euresti, Jr.
Leonel Alejandro
Janet Leal
Migdalia Lopez
Elia Cornejo-Lopez
David Sanchez
Jose Rolando Olvera, Jr.
Arturo McDonald
Laura Betancourt
David Gonzales
Benito Ochoa
Linda Salazar
Kip Van Hodge(Appointed)
Julian Sanchez
David Garza
Manuel Flores
Sallie Gonzalez
Eloy Cano
Juan Mendoza
Adam Gonzales
Dan Sanchez
Horacio Zamora
Pete Avila
Jose Cavazos
Robert Lopez
Guadalupe Gonzales
Merced Burnias
Cesar Diaz
Armando Villalobos
Joe G. Rivera
Antonio Yzaguirre, Jr.
David Betancourt
Aurora De La Garza
Omar Lucio

County Judge
Commissioner, Precinct 1
Commissioner, Precinct 2
Commissioner, Precinct 3
Commissioner, Precinct 4
Judge, 138th Judicial District
Judge, 107th Judicial District
Judge, 357th Judicial District
Judge, 103rd Judicial District
Judge, 197th Judicial District
Judge, 404th Judicial District
Judge, 444th Judicial District
Judge, 445th Judicial District
Judge, County Court at Law #1
Judge, County Court at Law #2
Judge, County Court at Law #3
Justice of the Peace, Precinct 1
Justice of the Peace, Precinct 2-1
Justice of the Peace, Precinct 2-2
Justice of the Peace, Precinct 3-1
Justice of the Peace, Precinct 3-2
Justice of the Peace, Precinct 4
Justice of the Peace, Precinct 5-1
Justice of the Peace, Precinct 5-2
Justice of the Peace, Precinct 6
Justice of the Peace, Precinct 7-1
Justice of the Peace, Precinct 7-2
Constable, Precinct 1
Constable, Precinct 2
Constable, Precinct 3
Constable, Precinct 4
Constable, Precinct 5
Constable, Precinct 6
Constable, Precinct 7
County Attorney
County Clerk
Tax Assessor-Collector
County Treasurer
District Clerk
County Sheriff

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

The Honorable County Judge
and Commissioners' Court
Cameron County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cameron County, Texas (County) as of and for the year ended September 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2012 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 19 through 28 and 77 through 79 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The introductory section, combining and individual non-major fund financial statements, the budget to actual schedules, capital assets used in the operations of governmental funds and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State of Texas Single Audit Circular* and is also not a required part of the financial statements. The combining and individual non-major fund financial statements, capital assets used in the operations of governmental funds, the schedule of expenditures of federal and state awards, and budget to actual schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



LONG CHILTON, LLP
Certified Public Accountants

Brownsville, Texas
March 30, 2012

CAMERON COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis of the County of Cameron's (County) financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2011. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

The assets of the County's Governmental activities exceeded liabilities at the close of the FY2011 and FY2010 by \$202,529,094 and \$205,332,427 (*net assets*), respectfully. Of this amount, \$15,492,546 is restricted for specific purposes; \$2,000,000 is committed. As required by GASB 34, net assets also reflect \$186,527,468 that is invested in capital assets net of related debt. With the presentation of the investment in capital assets, unrestricted net assets becomes \$(1,490,920).

In contrast to the government-wide statements, the fund statements report a combined fund balance at year-end of \$39,114,552 of which \$4,454,451 or 11.39% represent unreserved fund balances. The more significant components of unreserved fund balance are maintained in the General Fund as emergency reserves and committed funds for indigent defense; special revenue; 2011 Certificates of Obligation for capital improvements; in the Road and Bridge fund for road improvements throughout the County.

The general fund unassigned fund balance of \$4,454,451 equals 6.12% of total general fund expenditures. The County's budgetary fund balance target is 16%.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

The Government-wide financial statements. *The government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a manner similar to private sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payable and receivables.

The *statement of net assets* presents information on all the County's assets and liabilities, with the difference between the two reported as *net assets*. Increases or decreases in net assets contrasted with budgetary decisions should serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how net assets changed during the most recent fiscal year using full accrual basis of accounting. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other business functions

that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the County include general government, public safety, highways and street, public welfare, health, judicial, and libraries.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated from specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the governmental-wide financial statements. Unlike the government-wide financial statements, however, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*.

The County maintains fifty-one individual governmental funds (excluding fiduciary funds), forty-two special revenue funds, six capital project funds, two debt service funds and the General Fund. Information is presented separately in the governmental fund balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, the Road and Bridge Fund and the Limited Tax Revenue Bond Fund which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget as a management control device during the year for the General Fund and for all Special Revenue Funds. A budgetary comparison schedule (original versus final) has been provided for the General Fund and Road and Bridge Fund to demonstrate compliance with budget.

Proprietary fund. *Proprietary funds* provide the same type of information as the government-wide financial statements, only in more detail. The Internal Service Fund (a component of proprietary funds) is used to report activities that provide supplies and services for other programs and activities-such as the County's self-insurance program and employee benefits trust. Because these services predominantly benefit governmental rather than business-type functions, the Internal Service Fund is reported with *governmental activities* in the government-wide financial statements.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's general fund and major

special revenue budgetary schedules. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Of the County's total assets of \$293,351,664 the largest components are: 1) cash and investments of \$38,723,249 or 13.2%, 2) receivables which largely represent the deferred taxes for FY 2011 of \$7,706,344 or 2.6%, accounts/trade receivables of \$7,320,198 or 2.5%, internal balances and due from other governments of \$9,040,171 or 3.0% and 3) capital assets net of accumulated depreciation of \$230,778,629 or 78.68%. The receivables are offset by deferred revenue since the FY2011 tax revenue is not recognized until FY 2012 even though the levy takes place in FY2011. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$90,822,570, \$16,657,316, are current liabilities; however, the current liabilities for compensated absences (\$788,459) are not anticipated to result in the draw-down of emergency reserves. OPEB liability of \$15,644,647 is not anticipated to cause a fund balance reduction and is presently being funded on a pay as you go basis.

The County's assets exceeded liabilities by \$202,529,094 at the close of the most recent fiscal year.

The County's net assets for fiscal year ended September 30, 2011 and 2010 are summarized as follows:

	Governmental Activities		
	FY2011	FY2010	Increase Decrease
Current and other assets	\$ 62,573,035	\$ 66,577,697	\$ (4,004,662)
Capital Assets (net of depreciation)	<u>230,778,629</u>	<u>231,606,242</u>	<u>(827,613)</u>
Total Assets	293,351,664	298,183,939	(4,832,275)
Current and other liabilities	16,657,316	18,635,021	(1,977,705)
Long-term liabilities	<u>74,165,254</u>	<u>74,216,491</u>	<u>51,237</u>
Total Liabilities	90,822,570	92,851,512	(2,028,942)
Net assets:			
Invested in capital assets, net of related debt	187,165,505	182,644,875	4,520,630
Restricted	16,854,509	23,143,759	(6,289,250)
Unrestricted	<u>(1,490,920)</u>	<u>(456,207)</u>	<u>(1,034,713)</u>
Total net assets	\$202,529,094	205,332,427	\$ (2,803,333)
	Business-Type Activities		
	FY2011	FY2010	Decrease
Current and other assets	\$ 24,998,189	(703,975)	\$ 25,702,164
Capital Assets (net of depreciation)	<u>38,777,762</u>	<u>34,929,247</u>	<u>3,848,515</u>
Total Assets	63,775,951	34,225,272	29,550,679
Current and other liabilities	5,477,760	2,931,399	2,546,361
Long-term liabilities	<u>30,372,123</u>	<u>8,063,169</u>	<u>22,308,954</u>
Total Liabilities	35,849,883	10,994,568	24,855,315
Net assets:			
Invested in capital assets, net of related debt	17,254,534	26,507,510	(9,252,976)
Restricted	15,535,455	6,813,147	8,722,308
Unrestricted	<u>(4,863,921)</u>	<u>(10,089,953)</u>	<u>5,226,032</u>
Total net assets	\$ 27,926,068	23,230,704	\$ 4,695,364

About 8.32% or \$16,854,509 of the County's net assets represents *restricted and committed net assets* which are resources that are subject to external restrictions on how they may be used. Restrictions include requirements, bond covenants, and granting conditions. The most significant portion, \$187,165,505 of the County's net assets reflects its *investment in capital assets* (e.g., land, buildings, machinery and equipment) net of related debt.

Governmental activities decreased the County's net assets by \$2,803,336. The key components of difference between fund statement increase and the statement of activities decrease are the following:

- A net difference in the issuance of long term debt and the repayment of these debts in the amount of (\$13,316,822) .
- An increase in net assets due to the decrease in assets reported in the government activities from the internal service fund that is reported with the governmental activities in the government-wide statements of (\$736,829).
- A decrease in net assets due to depreciation exceeding capital outlay in the amount of \$827,613.
- A decrease in net assets due to annual OPEB of UAAL of (3,369,899).
- A increase in operating transfers of \$878,461.

The Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds on page 34 further details the increase in net assets. Program revenues and expenses are presented net of interfund eliminations.

Cameron County's Changes in Net Assets - Governmental Activities			
	<u>FY 2011</u>	<u>FY 2010</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 32,237,064	\$ 30,154,876	\$ 2,082,188
Operating grants and contributions	19,323,675	21,195,609	(1,871,934)
Capital grants and contributions	11,307,059	8,979,667	2,327,392
General revenues:			
Property taxes	56,131,261	54,779,908	1,351,353
Miscellaneous	7,616,101	8,786,189	(1,170,088)
Gain on sale of capital assets	370,542	42,160	328,382
Unrestricted investments earnings	<u>1,989,760</u>	<u>1,667,801</u>	<u>321,959</u>
Total revenues	<u>\$128,975,462</u>	<u>\$ 125,606,210</u>	<u>\$ 3,369,252</u>
Expenses:			
General government	\$ 27,502,559	25,994,887	\$ 1,507,672
Law Enforcement and Public Safety	69,081,195	67,486,368	1,594,827
Highways and streets	17,104,629	19,455,918	(2,351,289)
Health	9,940,575	9,921,138	19,437
Welfare	11,513,917	7,492,838	4,021,079
Interest on long-term debt	<u>3,302,908</u>	<u>3,273,601</u>	<u>29,307</u>
Total expenses	<u>\$138,445,783</u>	<u>\$ 133,624,750</u>	<u>\$ 4,821,033</u>
Increase (decrease) in net assets before transfer	(9,470,321)	(8,018,540)	(1,451,781)
Transfers	<u>6,666,985</u>	<u>5,788,524</u>	<u>878,461</u>
Increase (decrease) in net assets	(2,803,336)	(2,230,016)	(573,320)
Net assets – beginning	<u>205,332,430</u>	<u>207,562,446</u>	<u>(2,230,016)</u>
Net assets – ending	<u>\$202,529,094</u>	<u>\$ 205,332,427</u>	<u>\$(2,803,336)</u>

Key elements of the analysis of government-wide revenues and expenses reflect the following:

- Program revenues of \$62,867,798 equaled 45.41% of government expenses of \$138,445,783. General revenues \$66,107,664 did not provide the required support and coverage for expenses.
- Over 49.90% of the expenses are for Law Enforcement and Public Safety (\$69,081,195) while this category provided about 18.85% of total revenues of \$24,294,756. The expenses increased by \$4,821,033 over the prior year in this category and revenues increased \$3,369,252 due to the increases in taxable assessed valuations and operating and capital grants. General governmental expenditures increased by \$1,507,672, law enforcement increased \$1,594,827 and health and welfare increased by \$4,021,079.

- Capital Grant revenue and contributions comprise about 18.0% of program revenues. The County is administering Disaster Recovery Funding from impacts suffered by communities from Hurricane Dolly.
- Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:
 - The Bridge System revenues of \$17,691,103 accounted for 73.50% of the Business-type activities revenues.
 - The total expenses of the Bridge System were 56.12% or \$6,457,956 of the Business-type activities.
 - The transfers to the Governmental activities, from the Business-type activities, are the result of the difference in the Bridge Systems revenues and expenses.

Cameron County's Changes in Net Assets - Business-Type

	<u>FY - 2011</u>	<u>FY - 2010</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 21,491,548	\$ 18,838,487	\$ 2,653,061
Operating grants and contributions	3,206,336	2,160,984	1,045,352
Insurance Proceeds	204,863	3,046	201,817
General revenues:			
Unrestricted investments earnings	<u>68,008</u>	<u>62,699</u>	<u>5,309</u>
Total revenues	\$24,970,755	\$ 21,065,216	\$ 3,905,539
Expenses:			
Bridge System	\$8,380,019	\$ 7,915,224	\$ 464,795
Parks System	5,170,267	4,645,407	524,860
Solid Waste Collection System	0	0	0
Airport System	<u>58,120</u>	<u>303,181</u>	<u>(245,061)</u>
Total expenses	<u>\$13,608,406</u>	<u>\$ 12,863,812</u>	<u>\$ 744,594</u>
Increase (decrease) in net assets before transfers	11,362,349	8,201,404	3,160,945
Transfers	<u>(6,666,985)</u>	<u>(5,788,524)</u>	<u>(878,461)</u>
Increase (decrease) in net assets	4,695,364	2,412,880	2,282,484
Net assets – beginning	23,230,704	<u>20,817,824</u>	<u>2,412,880</u>
Prior Period Adjustment			
Net assets – ending	\$ <u>27,926,068</u>	\$ <u>23,230,704</u>	\$ <u>4,695,364</u>

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability. The County has been upgraded to an "A1" rating from Moody's Investor Service and Standard and Poor's rating agency rates Cameron County's debt worthiness as an "A+" rating as reported in the credit profile dated September 19, 2008. Fitch (FITCH IBCA, DUFF & PHELPS) rating of "A+" on the outstanding unlimited tax bonds, limited tax bonds and certificates of obligation.

Governmental funds. The general government functions are reported in the General, Special Revenue, Debt Service and Capital Project Funds. The focus of the County's *governmental funds* is to provide information on near-term inflow, outflows and balances of *spendable* resources. Such information is useful in assessing the County's annual financing and budgeting requirements. In particular, *unreserved fund*

balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$39,114,552, a decrease of \$2,710,019 in comparison with prior year. Approximately \$4,454,451 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed: 1) to pay debt service (\$4,275,819); 2) for indigent defense (\$1,500,000); 3) for pending litigation (\$500,000); 4) for capital projects (\$15,123,448) and special revenue projects (\$13,163,456); 5) inventory (\$97,378).

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the General Fund was \$4,454,451. As a measure of the general fund's liquidity, we compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 6.12% of total fund expenditures, while total fund balance represents 9.01% of total fund expenditures. General budgetary targets for reserves are 20% of expenditures which compares favorably to GFOA recommended reserves for large counties.

The fund balance of the County's general fund increased by \$1,355,875 during the current fiscal year. Key factors for the FY2011 change are as follows:

Cameron County experienced an increase in property tax collections due to increased collections and property valuation increases; judiciary collection of fees from services provided; and intergovernmental revenues. Expenditures increased \$1,912,002, a 2.7% increase; the largest increases in general government and law enforcement.

Road and Bridge fund balance of \$3,969,972 reflects a decrease of \$638,050 from prior year due to increased costs in highways and streets.

The Limited Tax Revenue Bond fund decreased by \$18,580,342 due to reclassification of debt financed capital borrowing by Cameron County for business-type activities. These Certificates of Obligations have been reclassified in the business-type activities as outstanding debt of these functions. These business type activities are paying these general obligation debts directly.

The following table presents the amount of revenues from various sources as well as increases and decreases from the prior year.

Governmental Funds – Revenues Classified by Source

<u>Revenues by Source</u>	<u>FY2011</u>	<u>FY2010</u>	<u>Increase Decrease</u>	<u>Percent of Change</u>
Taxes	\$ 56,080,939	\$ 55,391,712	\$ 689,227	1.24%
Licenses	3,297,461	3,497,555	(200,094)	-5.72%
Fines and Forfeitures	5,502,088	5,303,069	199,019	3.75%
Intergovernmental revenues	38,023,659	36,677,004	1,346,655	3.67%
Charges for current services	7,675,546	6,250,306	1,425,240	22.80%
Miscellaneous	9,595,975	10,440,398	(844,423)	-8.09%
Total	\$ 120,175,668	\$ 117,560,044	\$ 2,615,624	2.22%

- Taxes – the increase of \$689,227 was primarily due to an increase from the prior year in the certified tax roll and an increase in the collection rate of 94.74% to prior year rate of 94.54%.
- Intergovernmental revenues – the increase of \$1,346,655 is substantially due to Disaster Recovery Funds from Hurricane Dolly.

- Charges for current services – The revenues increased by \$1,425,240 over the prior year in this category. Court Costs collections increased due to transition of case management system.
- Fines and forfeitures increased \$199,019 from prior year collection due to case management system implementation.
- Miscellaneous – Revenues decreased \$844,423 due to loss of interest income due to current economic conditions..

The following table presents expenditures by function compared to prior year amounts.

Expenditures by Function – Governmental Funds				
<u>Expenditures by Function</u>	<u>FY 2011</u>	<u>FY 2010</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
General government	\$ 15,427,634	\$ 14,852,104	\$ 575,530	3.88%
Law Enforcement and Public safety	63,285,222	61,777,117	1,508,105	2.44 %
Streets and Highways	11,001,272	10,738,925	262,347	2.44%
Health	9,392,310	9,442,103	(49,793)	-0.53%
Public welfare	11,163,782	7,263,550	3,900,232	53.70%
Capital outlays	11,488,915	21,627,042	(10,138,127)	-46.88%
Debt service-principal	6,037,009	6,685,315	(648,306)	-9.70%
Debt service-interest/fiscal fees	<u>3,420,720</u>	<u>3,339,200</u>	<u>81,520</u>	2.44%
Total	\$131,216,864	\$ 135,725,356	\$(4,508,492)	-3.32%

Overall, total expenditures decreased 3.32% but there were some categories that experienced significant change. For example, Capital outlays decreased 46.88% due to capital projects that that were completed in FY2010, the largest being the Carrizalez Rucker Jail Expansion and judicial complex improvements. colonia paving projects and law enforcement equipment grants. Welfare expenditures increased by 53.70% due to projects underway from Disaster Recovery Funding projects from Hurricane Dolly in July 2008.

FINANCIAL ANALYSIS OF PROPRIETARY FUNDS

The following table presents revenues of the different proprietary funds as compared to the previous year.

<u>Revenues by Enterprise</u>	<u>FY 2011</u>	<u>FY 2010</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$17,691,103	\$14,418,612	\$3,272,491	22.70%
Park System	6,339,135	4,391,899	1,942,236	44.34%
Non-major Enterprise Funds	38,955	27,864	11,091	39.81 %

While the Bridge System is the biggest generator of revenues there was an overall 8.0% decrease in crossings from FY10. This in large part was due to the increased Mexican security measures to curb border violence as the drug cartels continue their turf war. Increased security measures on the U.S. side to stop the flow of illegal drugs and weapons export; the war in the Middle East and several Orange alerts by the Department of Homeland Security continue to have a negative impact on border crossings. As of the end of September 30, 2011 a total of 5,140,363 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY10 crossings of 5,606,125. While crossings have decreased revenues have increased due to toll increases. The following table shows where and when the rates have increased. The toll bridge system received \$2,577,645 from TxDOT for capital improvements.

Classification	September 30, 2011 Rate	September 30, 2010 Rate	September 30, 2009 Rate
Pedestrian	1.00*	\$0.65	\$0.60*
Motorcycle	3.00*	2.50	2.25
Passenger	3.00*	2.50	2.25
Commercial Vehicles			
Two Axle	8.50*	7.75	7.75*
Three Axle	12.50*	11.25	11.25*
Four Axle	14.75*	14.75	14.75*
Five Axle	19.50*	18.25	18.25*
Six Axle	22.50*	21.75	21.75*

*increase in toll

The following table presents expenses of the different proprietary funds as compared to the previous year.

	<u>FY 2011</u>	<u>FY 2010</u>	Increase (Decrease)	Percent of Change
<u>Expenses by Enterprise</u>				
Bridge System	\$8,380,019	\$7,915,223	\$ 464,796	5.87%
Park System	5,170,267	4,645,407	524,860	11.30%
Non-major enterprises	58,120	303,181	(245,061)	-81.00%

The Bridge System continues to reduce costs in all areas and monitor bridge traffic monthly, increases in expenses were attributable to debt obligations. The Park System's increase in expense is due to increases in supplies, utilities and contractual expense. The non-major enterprise funds costs has finished major improvements and incurred only depreciation expense for the year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The budget is prepared in accordance with financial policies approved by the County Budget Officer and the Commissioners Court following a public hearing. The Budget Officer is required by policy to present Commissioners Court with a balanced budget that contains a no-tax increase assumption as a starting point for budget discussions.

The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County Budget Officer and approved by the Commissioners Court following a public hearing. Appropriated budgets are approved and employed as a management control device during the year. The County maintains strict budgetary controls and sets its appropriations at the line item level for each department. Appropriation transfers may be made between line item or departments only with the approval of the Commissioners Court. Reserves are established as a budget line item and may be transferred to other budget line items with approval of Commissioners Court.

The final FY2011 budget was adopted on September 15, 2010 with the total General Fund expenditures and reserves amounting to \$71,780,157 an increase of \$2,779,049 over the FY2010 budgeted expenditures and reserves, an increase of 4.03% in law enforcement and public safety due to the increased operation costs of the Carrizalez Rucker Jail Addition .

The original budgeted expenditures were \$1,645,078 less than the final amended budget. This increase was incurred in the law enforcement department due to jail overcrowding issues that necessitated housing county inmates at out of county facilities; this was an additional costs of \$1,284,598. Revenues exceeded the adopted budget by \$1,489,623 due to increase in property tax per assessed valuations and collections from court offenders.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term debt. At September 30, 2011, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$83,020,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$78,380,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$3,640,000. The debt limits for the two authorizations are \$3,389,046,773 (25% of real property assessed valuation) and \$772,577,407 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$3,333,950,135 and \$768,937,407.

The County's bond rating is "A+" from Standard & Poor's, "AA-" from Fitch Ratings and "Aa2" rating from Moody's for general obligation debt.

The following represents the activity of the long-term debt of the County for FY2011:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities:				
General obligation bonds	\$63,405,000	\$ 29,130,000	\$ 9,515,000	\$83,020,000
Capital leases	4,914,668	1,826,177	2,228,614	4,512,231
Compensated absences	<u>701,594</u>	<u>1,036,720</u>	<u>949,945</u>	<u>788,369</u>
Total	\$69,021,262	\$ 31,992,897	\$12,693,559	\$88,320,600
Business-Type Activities:				
Revenue bonds	\$ 8,185,000	\$ 0	\$ 1,025,000	\$ 7,160,000
Certificates of Obligation	18,935,657	6,391,900	1,112,760	24,214,797*
Compensated absences	<u>43,596</u>	<u>(7,270)</u>	<u>22,501</u>	<u>13,825</u>
Total	\$27,164,253	\$ 6,384,630	\$ 2,160,261	\$31,388,622

**Certificates of Obligation is debt financed capital contribution secured by Cameron County and is payable from business-type function and is included in Governmental Activities outstanding obligation bonds.*

Other legal obligations include accrued vacation pay. (More detailed information about the County's long-term liabilities is presented in Note 11 to the financial statements.)

Capital assets. The capital assets of the County are those assets (land, buildings, improvements, roads, bridges and machinery & equipment (M&E)), which are used in the performance of the County's functions including infrastructure assets. At September 30, 2011 net capital assets of the governmental activities totaled \$230,778,629. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E totaled \$14,978,140.

Major capital asset events during the current fiscal year included the following:

- Construction of expansion of Carrizalez-Rucker Detention Facility was completed
- Cameron County Odyssey software for Judicial processing Phase I and Phase II completed
- Disaster Recovery Capital improvements began
- Capital improvements were initiated for the Toll Bridge System
- County Parks continued on community parks construction

County's Capital Assets			
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Governmental Activities:			
Land	\$ 3,818,470	\$ 0	\$ 3,818,470
Buildings and improvements	102,281,654	31,690,074	70,591,580
Equipment, Vehicles, Machinery	62,817,089	47,085,594	15,731,495
Infrastructure	293,161,079	164,003,607	129,157,472
Construction in Progress	<u>11,479,612</u>	<u>0</u>	<u>11,479,612</u>
Total	\$473,557,904	\$242,779,275	\$230,778,629

Business-Type Activities:

Land	\$ 5,896,363	\$ 0	\$ 5,896,363
Buildings and improvements	29,764,654	12,221,047	17,543,607
Equipment, Vehicles, Machinery	6,235,094	4,939,679	1,295,415
Other structures	27,180,917	23,613,955	3,566,962
Construction in Progress	<u>10,475,415</u>	<u>0</u>	<u>10,475,415</u>
Total	\$ 79,552,443	\$ 40,774,681	\$ 38,777,762

Additional information on the County's capital assets can be found in Note 6 on pages 49-51 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The annual budget is developed to provide efficient, effective and economic uses of the County's resources, as well as, a means to accomplish the highest priority objectives. Through the budget, the County Commissioners set the direction of the County, allocate its resources and establish its priorities.

The Commissioners' Court adopted the County's 2010-2011 budget on September 16, 2010. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2010 and estimated revenues to be received in the fiscal year 2011. The total available resources for all funds for the fiscal year 2011 are \$120,297,970. For the County's General Fund, the 2010-2011 Budget utilizes \$72,005,531 of the available funds.

For 2010-2011, the property tax rate is \$0.364291 per \$100 assessed taxable valuation, an increase over the prior year's tax rate of \$0.363191. Tax revenues are budgeted to grow by 3.8% generating an additional \$785,441 at the 94.5% property tax collection rate. The increase in county appropriations to be expended during Fiscal Year 2011 was in General Fund for Law Enforcement and Public Safety. Future projections concerning revenue from all sources will continue to be conservative in nature. The Commissioners' Court has targeted fund balance reserves to represent sixteen percent of appropriations; however, actual General Fund fund balance is approximately 6.96%.

REQUEST FOR INFORMATION

The financial report is designed to provide our citizens, taxpayers and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report, separate reports of the County's component units or need any additional financial information, contact the County Auditor at 1100 E. Monroe, Brownsville, Texas 78520.

BASIC FINANCIAL STATEMENTS

**CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2011**

	PRIMARY GOVERNMENT			COMPONENT UNITS
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	
ASSETS				
Cash	\$ 38,723,249	\$ 8,083,988	\$ 46,807,237	\$ 1,464,480
Investments	0	0	0	1,011,580
Receivables:				
Accounts or trade(Note 4)	7,320,198	998,220	8,318,418	408,949
Taxes - net of allowances(Note 4)	7,706,344	0	7,706,344	710,785
Due from other governments(Note 4)	9,040,171	0	9,040,171	0
Internal balances	(2,382,200)	2,382,200	0	0
Prepaid expenses	1,005,430	146,616	1,152,046	12,268
Other assets	1,056,119	0	1,056,119	0
Inventory	103,724	1,710	105,434	0
Restricted Assets:				
Construction Fund:				
Cash	0	8,540,972	8,540,972	0
Revenue Bond Debt Service Fund:				
Cash	0	1,346,919	1,346,919	0
Revenue Bond Debt Reserve Fund:				
Cash	0	2,733,895	2,733,895	0
Revenue Bond Repair and Replacement Fund:				
Cash	0	763,669	763,669	0
Capital Assets:				
Buildings	92,956,809	15,086,730	108,043,539	0
Improvements other than buildings	7,777,944	37,832,479	45,610,423	0
Equipment	62,817,089	4,204,330	67,021,419	0
Other structures	1,546,901	6,057,126	7,604,027	0
Accumulated depreciation	(242,779,275)	(40,774,681)	(283,553,956)	0
Land	3,818,470	5,896,363	9,714,833	0
Infrastructure	293,161,079	0	293,161,079	0
Construction work in progress	11,479,612	10,475,415	21,955,027	0
Total capital assets	230,778,629	38,777,762	269,556,391	0
Total Assets	293,351,664	63,775,951	357,127,615	3,608,062
LIABILITIES				
Accounts payable	8,143,759	1,265,439	9,409,198	274,608
Wages and fringe payable	1,303,601	96,110	1,399,711	0
Compensated absences payable	788,459	13,825	802,284	0
Accrued interest payable	0	38,126	38,126	0
Deposits	0	13,067	13,067	0
Due to other governments	1,679,584	462,891	2,142,475	1,307,520
Unearned revenue	0	875,296	875,296	683,182
Notes payable (Note 11)	105,926	0	105,926	0
Other	0	0	0	0
Escrows	25,252	0	25,252	0
Noncurrent liabilities due within one year:				
Reserve	0	81,635	81,635	0
Current bonds payable	2,193,067	1,601,933	3,795,000	0
Current revenue bonds payable	0	819,999	819,999	0
Accrued bond interest payable	263,826	126,873	390,699	0
Current Lease payments	2,153,842	82,566	2,236,408	0
Noncurrent liabilities due in more than one year:				
Long-term lease payments(Note 7)	2,193,101	82,566	2,275,667	0
Long-term bonds payable	56,327,506	22,897,494	79,225,000	0
Long-term revenue bonds payable	0	6,340,000	6,340,000	0
Less: Unamortized issue costs	0	(314,809)	(314,809)	0
Less: Unamortized discount	0	(12,313)	(12,313)	0
Plus: Unamortized premium	0	42,493	42,493	0
Long-term interest payable	0	0	0	0
OPEB liability	15,644,647	1,336,692	16,981,339	0
Total Liabilities	90,822,570	35,849,883	126,672,453	2,265,310
NET ASSETS				
Invested in capital assets, net of related debt	187,165,505	17,254,534	204,420,039	0
Restricted for:				
Highways and street	717,059	0	717,059	0
Debt service	852,244	4,080,814	4,933,058	0
Capital projects	4,091,722	0	4,091,722	0
Operating reserve and construction	9,193,484	11,454,641	20,648,125	0
Committed-Reported in General Fund	2,000,000	0	2,000,000	0
Unrestricted	(1,490,920)	(4,863,921)	(6,354,841)	1,342,752
Total net assets	\$ 202,529,094	\$ 27,926,068	\$ 230,455,162	\$ 1,342,752

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

		Net (Expense) Revenue and Changes in Net Assets						
		Program Revenues				Primary Government		Component units
			Operating Grants and Contributions	Capital Grants and Contributions				
Functions / Programs	Expenses	Charges for Services			Governmental Activities	Business-type Activities	Total	
Primary government:								
Government activities:								
General government	\$ 27,502,559	\$ 14,153,964	\$ 149,284	\$ 2,872,161	\$ (10,327,150)	\$ 0	\$ (10,327,150)	\$ 0
Law Enforcement and Public safety	69,081,195	12,293,072	12,001,684	0	(44,786,439)	0	(44,786,439)	0
Highways and streets	17,104,629	4,864,372	0	2,416,761	(9,823,496)	0	(9,823,496)	0
Health	9,940,575	396,082	6,793,600	0	(2,750,893)	0	(2,750,893)	0
Welfare	11,513,917	529,574	379,107	6,018,137	(4,587,099)	0	(4,587,099)	0
Interest on Long-term debt	3,302,908	0	0	0	(3,302,908)	0	(3,302,908)	0
Total government activities	138,445,783	32,237,064	19,323,675	11,307,059	(75,577,985)	0	(75,577,985)	0
Business-type activities:								
Bridge system	8,380,019	15,113,458	0	2,577,645	0	9,311,084	9,311,084	0
Parks system	5,170,267	6,339,135	0	178,691	0	1,347,559	1,347,559	0
Non-major enterprise	58,120	38,955	0	450,000	0	430,835	430,835	0
Total business-type activities	13,608,406	21,491,548	0	3,206,336	0	11,089,478	11,089,478	0
Total primary government	\$ 152,054,189	\$ 53,728,612	\$ 19,323,675	\$ 14,513,395	\$ (75,577,985)	\$ 11,089,478	\$ (64,488,507)	\$ 0
Component units:								
Emergency Services District #1	135,219	0	0	0	0	0	0	(135,219)
Cameron-Willacy Counties Community Supervision	10,047,403	3,837,303	3,784,746	0	0	0	0	(2,425,354)
Total component units	\$ 10,182,622	\$ 3,837,303	\$ 3,784,746	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,560,573)
General revenues:								
Property taxes, levied for general purposes					\$ 50,300,971	\$ 0	\$ 50,300,971	\$ 2,728,563
Property taxes, levied for debt service					5,830,290	0	5,830,290	0
Unrestricted investment earnings					1,989,760	68,008	2,057,768	12,693
Miscellaneous					7,616,101	136,263	7,752,364	0
Gain on Sale of capital assets					370,542	68,600	439,142	0
Transfers					6,666,985	(6,666,985)	0	0
Total general revenue and transfers					72,774,649	(6,394,114)	66,380,535	2,741,256
Changes in net assets					(2,803,336)	4,695,364	1,892,028	180,683
Net assets - beginning					205,332,430	23,230,704	228,563,134	1,403,274
Refunds due to Other Entities					0	0	0	(241,521)
Prio Period Adjustment					(0)	0	(0)	316
Net assets - ending					\$ 202,529,094	\$ 27,926,068	\$ 230,455,162	\$ 1,342,752

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
BALANCE SHEET
Governmental Funds
SEPTEMBER 30, 2011

ASSETS	General	Road & Bridge Fund	Limited Tax Revenue Bonds Fund	2011 Series Certificates of Obligation	Other Governmental Funds	TOTAL
Assets:						
Cash and cash equivalents (Note 3)	\$ 2,797,629	\$ 1,261,776	\$ 2,694,776	\$ 16,625,106	\$ 11,360,459	\$ 34,739,746
Receivables: (Note 4)						
Accounts or trade	3,524,165	2,184,953	142,255	0	1,430,008	7,281,381
Taxes - net of allowances	6,104,787	704,022	806,627	0	90,908	7,706,344
Note receivable	0	0	0	0	0	0
Due from other governments	0	453,278	0	0	8,586,893	9,040,171
Due from other funds (Note 9)	8,379,019	1,651,556	825,659	0	4,013,143	14,869,377
Prepaid expenditures (Note 1D)	510,613	199,368	283,546	0	11,903	1,005,430
Other assets	0	0	0	0	71,592	71,592
Inventory (Note 1D)	97,378	6,346	0	0	0	103,724
TOTAL ASSETS	\$ 21,413,591	\$ 6,461,299	\$ 4,752,863	\$ 16,625,106	\$ 25,564,906	\$ 74,817,765
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 4,580,020	618,710	\$ 7,914	\$ 359,138	\$ 1,812,038	\$ 7,377,820
Wages and fringe payable	991,976	114,314	0	0	194,740	1,301,030
Compensated absences payable	698,966	42,997	0	0	46,460	788,423
Due to other governments	64,648	0	0	0	1,614,973	1,679,621
Due to other funds (Note 9)	2,721,046	1,057,057	277,952	1,996,556	11,199,649	17,252,260
Deferred revenue	5,690,736	658,249	754,847	0	85,857	7,189,689
Escrows	8,444	0	0	0	0	8,444
Notes payable	105,926	0	0	0	0	105,926
Total Liabilities	14,861,762	2,491,327	1,040,713	2,355,694	14,953,717	35,703,213
Fund Balances:						
Nonspendable:						
Inventory	97,378	0	0	0	0	97,378
Restricted for:						
Debt service	0	0	3,712,150	0	563,669	4,275,819
Special revenue	0	3,969,972	0	0	9,193,484	13,163,456
Capital projects	0	0	0	14,269,412	854,036	15,123,448
Committed to:						
Pending litigation	500,000	0	0	0	0	500,000
Indigent Defense	1,500,000	0	0	0	0	1,500,000
Unassigned	4,454,451	0	0	0	0	4,454,451
Total Fund Balance	6,551,829	3,969,972	3,712,150	14,269,412	10,611,189	39,114,552
TOTAL LIABILITIES AND FUND BALANCES	\$ 21,413,591	\$ 6,461,299	\$ 4,752,863	\$ 16,625,106	\$ 25,564,906	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (Note 6) 230,778,629

Internal service funds are used by management to charge costs. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets. 3,237,686

Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds. 7,189,689

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (Note 2A) (77,791,462)

Net assets of governmental activities 202,529,094

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	General	Road & Bridge Fund	Limited Tax Bonds Fund	2011 Series Certificates of Obligation	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 45,156,027	\$ 5,100,661	\$ 5,383,695	\$ 0	\$ 440,556	\$ 56,080,939
Licenses and permits	660,635	2,636,826	0	0	0	3,297,461
Intergovernmental	5,055,218	2,227,546	0	0	30,740,895	38,023,659
Charges for services	6,995,622	0	0	0	679,924	7,675,546
Fines and forfeitures	5,477,481	0	0	0	24,607	5,502,088
Miscellaneous	3,613,637	1,185,569	1,803,132	25,940	2,967,697	9,595,975
TOTAL REVENUES	66,958,620	11,150,602	7,186,827	25,940	34,853,679	120,175,668
EXPENDITURES						
Current:						
General government	14,889,261	0	0	0	538,373	15,427,634
Law enforcement and public safety	50,089,915	0	0	0	13,195,307	63,285,222
Highways and streets	0	10,658,331	0	0	342,941	11,001,272
Health	2,391,961	0	0	0	7,000,349	9,392,310
Welfare	4,815,865	0	0	0	6,347,917	11,163,782
Capital outlay	602,394	810,438	0	2,956,528	7,119,555	11,488,915
Debt Service:						
Bond issuance cost	0	0	121,665	253,488	0	375,153
Principal retirement	0	939,623	4,902,386	0	195,000	6,037,009
Interest and fiscal charges	0	79,308	2,757,256	0	209,003	3,045,567
TOTAL EXPENDITURES	72,789,396	12,487,700	7,781,307	3,210,016	34,948,445	131,216,864
Excess (deficiency) of Revenues Over (Under) Expenditures	(5,830,776)	(1,337,098)	(594,480)	(3,184,076)	(94,766)	(11,041,196)
OTHER FINANCING SOURCES (USES)						
Gain on Sale of capital assets	98,629	91,200	0	0	180,713	370,542
Bond Issuance	0	0	0	17,178,100	0	17,178,100
Discount on bonds issued	0	0	(35,473)	(112,356)	0	(147,829)
Premium on bonds issued	0	0	398,122	387,744	0	785,866
Refunding Bonds Issued	0	0	5,560,000	0	0	5,560,000
Payed to refunded Bond Escrow Agent	0	0	(5,800,984)	0	0	(5,800,984)
Financing Proceeds	0	0	0	0	0	0
Capital lease financing	789,841	607,848	0	0	428,332	1,826,021
Transfers in	6,747,596	0	0	0	504,989	7,252,585
Transfers (out)	(449,415)	0	0	0	(136,185)	(585,600)
TOTAL OTHER FINANCING SOURCES (USES)	7,186,651	699,048	121,665	17,453,488	977,849	26,438,701
Net change in fund balances	1,355,875	(638,050)	(472,815)	14,269,412	883,083	15,397,505
Fund Balances - October 1, 2010	5,195,954	4,608,022	22,292,492	0	9,728,106	41,824,574
Prior Period Adjustment			(18,107,527)		0	(18,107,527)
FUND BALANCES - SEPTEMBER 30, 2011	\$ 6,551,829	\$ 3,969,972	\$ 3,712,150	\$ 14,269,412	\$ 10,611,189	\$ 39,114,552

The notes to the financial statements are an integral part of this statement.

CAMERON COUNTY, TEXAS
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Fiscal Year Ended September 30, 2011

Amounts reported for governmental activities in the statement of activities (page 31) are different because:

Net change in fund balances - total governmental funds (page 33)	\$ 15,397,505
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. (Note 2A)	(827,613)
Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.	50,322
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (Note 2A)	(13,316,822)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note 2A)	(3,369,899)
Internal service fund is used by management to charge the costs of health benefits to individual funds. The net revenue (loss) of certain activities of the internal service fund is reported with governmental activities.	(736,829)
Change in net assets of governmental activities (page 31)	<u>\$ (2,803,336)</u>

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF NET ASSETS
Proprietary Funds
SEPTEMBER 30, 2011

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total	
ASSETS					
Current Assets:					
Cash	\$ 4,553,785	\$ 3,366,549	\$ 163,654	\$ 8,083,988	\$ 3,983,503
Construction Fund Cash	7,615,917	925,055	0	8,540,972	0
Revenue Bond Debt Service Fund Cash	1,346,919	0	0	1,346,919	0
Revenue Bond Debt Reserve Fund Cash	2,398,895	335,000	0	2,733,895	0
Revenue Bond Operating Reserve Fund Cash	0	763,669	0	763,669	0
Total Cash	15,915,516	5,390,273	163,654	21,469,443	3,983,503
Accounts receivable - trade(Note 4)	928,338	69,882	0	998,220	38,817
Inventory	0	1,710	0	1,710	0
Due from other funds	4,085,761	1,905,300	100,000	6,091,061	683
Due from other governments	0	0	0	0	0
Prepaid expenses and other assets	82,226	60,506	3,884	146,616	0
Total Current Assets	21,011,841	7,427,671	267,538	28,707,050	4,023,003
Capital Assets:(Note 6)					
Buildings	3,524,688	10,439,724	1,122,318	15,086,730	0
Improvements other than buildings	21,916,139	5,816,761	10,099,579	37,832,479	0
Equipment	1,362,880	2,827,416	14,034	4,204,330	0
Other structures	2,030,764	4,026,362	0	6,057,126	0
Accumulated depreciation	(18,659,606)	(12,903,660)	(9,211,415)	(40,774,681)	0
Net capital assets	10,174,865	10,206,603	2,024,516	22,405,984	0
Construction in progress	9,090,711	1,384,704	0	10,475,415	0
Land	4,038,791	1,549,572	308,000	5,896,363	0
Total Capital Assets	23,304,367	13,140,879	2,332,516	38,777,762	0
TOTAL ASSETS	44,316,208	20,568,550	2,600,054	67,484,812	4,023,003
LIABILITIES					
Current Liabilities					
(Payable from Current Assets):					
Accounts payable	918,769	192,260	709	1,111,738	0
Capital Lease Payable-Current	0	82,566	0	82,566	765,939
Wages and fringe payable	60,263	35,847	0	96,110	0
Accrued compensated absences	0	13,825	0	13,825	2,571
Accrued interest payable	0	38,126	0	38,126	36
Due to other funds	3,519,825	189,036	0	3,708,861	0
Due to other governments	462,891	0	0	462,891	(37)
Deferred revenue	149,847	725,449	0	875,296	0
Retainage payable	153,701	0	0	153,701	0
Total Current Liabilities	5,265,296	1,277,109	709	6,543,114	768,509
Long-Term Liabilities:					
Due within one year:					
Leasehold deposits	13,067	0	0	13,067	0
Reserve	75,688	5,947	0	81,635	16,808
Current maturities of CO's	1,266,933	335,000	0	1,601,933	0
Current maturities of revenue bonds	819,999	0	0	819,999	0
Accrued bond interest payable	126,873	0	0	126,873	0
Current maturities of notes payable	0	0	0	0	0
	2,302,560	340,947	0	2,643,507	16,808
Total Long-Term Liabilities due within one year	7,567,856	1,618,056	709	9,186,621	785,317
Due in more than one year:					
Certificates of Obligation	13,864,894	9,032,600	0	22,897,494	0
Revenue bonds, net of current portion	6,340,000	0	0	6,340,000	0
Less: Unamortized issue costs	(105,411)	(209,398)	0	(314,809)	0
Less: Unamortized discount	0	(12,313)	0	(12,313)	0
Plus: Unamortized premium	0	42,493	0	42,493	0
Long term interest payable	0	0	0	0	0
Capital Lease Payable	0	82,566	0	82,566	0
Unfunded Actuarial Accrued Liability	879,032	457,660	0	1,336,692	0
Total Long-Term Liabilities due in more than one year:	20,978,515	9,393,608	0	30,372,123	0
TOTAL LIABILITIES	28,546,371	11,011,664	709	39,558,744	785,317
NET ASSET					
Invested in capital assets, net of related debt	8,518,994	6,403,023	2,332,517	17,254,534	0
Restricted for Revenue Bond Debt Service	1,346,919	335,000	0	1,681,919	0
Restricted for Revenue Bond Debt Reserve	2,398,895	0	0	2,398,895	0
Restricted for Revenue Bond Operating Reserve	250,000	763,669	0	1,013,669	0
Restricted for Construction	7,615,917	2,825,055	0	10,440,972	0
Restricted for Donations	0	0	0	0	0
Unrestricted	(4,360,888)	(769,861)	266,828	(4,863,921)	3,237,686
TOTAL NET ASSETS	\$ 15,769,837	\$ 9,556,886	\$ 2,599,345	\$ 27,926,068	\$ 3,237,686

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2011

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
OPERATING REVENUES					
Charges for services	\$ 14,604,292	\$1,848,140	\$ 25,755	\$16,478,187	\$ 8,369,044
Rental income	509,166	4,404,584	13,200	4,926,950	0
Other	0	86,411	0	86,411	0
TOTAL OPERATING REVENUES	15,113,458	6,339,135	38,955	21,491,548	8,369,044
OPERATING EXPENSES					
Salary, wages and fringe benefits	3,089,066	1,834,906	6,541	4,930,513	124,246
Employee Benefits	190,214	79,249	0	269,463	0
Supplies	137,243	224,968	123	362,334	1,854
Repairs and maintenance	44,828	130,028	0	174,856	0
Professional services	24,729	6,400	0	31,129	24,000
Insurance	133,102	115,045	(6,956)	241,191	0
Travel	19,935	2,688	0	22,623	0
Advertising	992	9,158	0	10,150	0
Taxes	0	5,840	0	5,840	0
Medical claims	0	0	0	0	7,500,766
Utilities	139,052	1,014,745	13,035	1,166,832	0
Depreciation and amortization	995,434	898,632	41,057	1,935,123	0
Miscellaneous	49,023	73,041	0	122,064	0
Equipment and land rental	0	11,156	0	11,156	312
Administration fees	0	0	0	0	1,464,581
Contractual services	25,294	234,503	4,320	264,117	0
TOTAL OPERATING EXPENSES	4,848,912	4,640,359	58,120	9,547,391	9,115,759
OPERATING INCOME (LOSS)	10,264,546	1,698,776	(19,165)	11,944,157	(746,715)
NON-OPERATING REVENUES (EXPENSES)					
Interest income	56,337	11,084	587	68,008	9,886
Interest expense and fiscal agent fees	(1,609,044)	(322,613)	0	(1,931,657)	0
Bond issuance costs	0	(14,600)	0	(14,600)	0
Insurance Proceeds	0	136,263	0	136,263	0
Gain on sale of capital assets	0	68,600	0	68,600	0
Transfers to I&S Fund	0	0	0	0	0
Grant & Program Expenses	0	(192,695)	0	(192,695)	0
Grant & Program Revenue	0	178,691	0	178,691	0
Aid to / from other governments	(1,922,063)	0	0	(1,922,063)	0
TOTAL NON-OPERATING REVENUES (EXPENSES)	(3,474,770)	(135,270)	587	(3,609,453)	9,886
Income (Loss) before Capital Contributions and transfers	6,789,776	1,563,506	(18,578)	8,334,704	(736,829)
Certificate of Obligations issued	0	0	0	0	0
Grant & Program Revenue	2,577,645	0	450,000	3,027,645	0
Transfers (out)	(6,097,063)	(650,531)	0	(6,747,594)	0
Transfers in	0	80,609	0	80,609	0
CHANGE IN NET ASSETS	3,270,358	993,584	431,422	4,695,364	(736,829)
Total Net Assets - Beginning of year	12,499,479	8,563,302	2,167,923	23,230,704	3,974,515
Prior period adjustment	0	0	0	0	0
Total Net Assets - End of year	\$ 15,769,837	\$9,556,886	\$2,599,345	\$27,926,068	\$ 3,237,686

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2011

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
Cash Flows From Operating Activities:					
Cash received from customers	\$ 15,066,499	\$ 6,367,891	\$ -	\$ 21,434,390	\$ 8,353,760
Cash received from other operating activities	509,166	0	38,955	548,121	0
Cash payments for goods and services	526,991	(1,866,659)	(10,523)	(1,350,191)	(8,690,360)
Cash payments to employees	(2,923,550)	(1,846,325)	(6,540)	(4,776,415)	(124,133)
Cash Provided (Used) by Operating Activities	<u>13,179,106</u>	<u>2,654,907</u>	<u>21,892</u>	<u>15,855,905</u>	<u>(460,733)</u>
Cash Flows From Non-Capital Financing Activities:					
Aid (to) from other governments	0	118,260	0	118,260	0
Insurance Proceeds	0	136,263	0	136,263	0
Transfers in	0	80,609	0	80,609	0
Transfers (out)	(6,097,063)	(753,850)	0	(6,850,913)	0
Cash Provided (Used) for Non-Capital Financing Activities	<u>(6,097,063)</u>	<u>(418,718)</u>	<u>0</u>	<u>(6,515,781)</u>	<u>0</u>
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions, net	(4,857,382)	(403,937)	(207,223)	(5,468,542)	0
Financing for additions and Improvements	4,648,001	0	0	4,648,001	0
Intergovernment agreement	(1,922,063)	0	(35,911)	(1,957,974)	0
Capital contributions-grants	0	0	248,910	248,910	0
Lease Payments	0	(46,919)	0	(46,919)	0
Principal payments	(1,325,949)	(240,000)	0	(1,565,949)	0
Proceeds from sale of capital assets	0	68,600	0	68,600	0
Interest paid and fiscal agent fees	(1,699,970)	(11,781)	0	(1,711,751)	0
Cash (Used) for Capital and Related Financing Activities	<u>(5,157,363)</u>	<u>(634,037)</u>	<u>5,776</u>	<u>(5,785,624)</u>	<u>0</u>
Cash Flows From Investing Activities:					
Receipts of interest	56,337	11,084	587	68,008	9,886
Cash Provided by Investing Activities	<u>56,337</u>	<u>11,084</u>	<u>587</u>	<u>68,008</u>	<u>9,886</u>
Increase (decrease) in cash and cash equivalents	1,981,017	1,613,236	28,255	3,622,508	(450,847)
Cash and cash equivalents, October 1, 2010	13,934,499	3,777,037	135,399	17,846,935	4,434,350
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2011	<u>\$ 15,915,516</u>	<u>\$ 5,390,273</u>	<u>\$ 163,654</u>	<u>\$ 21,469,443</u>	<u>3,983,503</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (Loss)	\$ 12,842,191	\$ 1,698,776	\$ (19,165)	\$ 14,521,802	(746,715)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:					
Depreciation	995,434	898,632	41,057	1,935,123	0
Decrease (increase) in Post employment benefits expense	0	79,250	0	79,250	0
Decrease (increase) in accounts receivable	(925,338)	7,792	0	(917,546)	(15,284)
Decrease (increase) in prepaids and other assets	6,677	627	0	7,304	0
Decrease (increase) in inventory	0	(179)	0	(179)	0
Decrease (increase) in Due from other Funds	(1,669,871)	0	0	(1,669,871)	0
Decrease (increase) in Due from other governments	92,200	0	0	92,200	0
Increase (Decrease) in accounts payable	892,037	(39,536)	0	852,501	311,747
Increase (Decrease) in wages and fringe payable	9,554	4,481	0	14,035	683
Increase (Decrease) in compensated absences payable	155,962	(15,899)	0	140,063	(800)
Increase (Decrease) in enhancement reserve	0	(60,010)	0	(60,010)	0
Increase (Decrease) in accrued interest payable	(90,926)	0	0	(90,926)	0
Increase (Decrease) in deposit payable	0	80,973	0	80,973	0
Increase (Decrease) in retainage payable	0	0	0	0	0
Increase (Decrease) in due to other funds	490,292	0	0	490,292	0
Increase (Decrease) in due to other governments	375,335	0	0	375,335	(10,364)
Increase (Decrease) in deferred revenue	5,559	0	0	5,559	0
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 13,179,106</u>	<u>\$ 2,654,907</u>	<u>\$ 21,892</u>	<u>\$ 15,855,905</u>	<u>\$ (460,733)</u>

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

ASSETS	
Cash and cash equivalents	\$ 18,717,489
Investments	9,785,846
TOTAL ASSETS	<u>28,503,335</u>
LIABILITIES	
Accounts payable	\$ 2,593,613
Deposits	20,287
Due to other governments	8,466,592
Fees payable	1,484,267
Judgments	15,339,494
TOTAL LIABILITIES	<u>27,904,253</u>
NET ASSETS	
Unreserved	599,082
TOTAL ASSETS	<u>599,082</u>
TOTAL NET ASSETS & LIABILITIES	<u>\$ 28,503,335</u>

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

ADDITIONS	
Contributions:	
Excess tax proceeds	\$ 21,374
Sale of commissary goods	1,106,615
Private donations	0
Total Contributions	<u>1,127,989</u>
Investment earnings:	
Interest	3,400
Net increase in fair value of investments	0
Total Investment earnings	<u>3,400</u>
Less investment expense	0
Net Investment earnings	<u>3,400</u>
Total additions	<u>1,131,389</u>
DEDUCTIONS:	
Benefits	0
Capital expenditures - tax offices	80,270
Administrative expenses	935,423
Educational outreach	0
Total deductions	<u>1,015,693</u>
Change in net assets	115,696
Net assets - beginning	483,386
Net assets - ending	<u>\$ 599,082</u>

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*. The financial report has been prepared in accordance with GASB Statement No. 34, "*Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*", issued in June 1999 and implemented by the County in FY2003. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. REPORTING ENTITY

Cameron County (the County) is a public corporation and a political subdivision of the State of Texas. A Commissioners' Court, composed of four (4) elected County Commissioners and one elected County Judge, governs the County. The County provides a vast number of services, including public safety, administration of justice, health and human services, culture and recreation, public improvements and general administration.

As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units in conformity with GASB Statement 14 "The Financial Reporting Entity", which supersedes all previous pronouncements issued by GASB and the National Council of Governmental Accounting (NCGA) for defining the reporting entity.

In accordance with GASB Statement 39, a financial reporting entity consists of the primary government and its component units. Component units are legally separate organizations for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Blended component units, although legally separate entities are, in substance, part of the County's operations, and data from these units are combined with data of the County. On the other hand, each discretely presented component unit is reported in a separate column in the combined statements to emphasize it is legally separate from the primary government.

Discretely Presented Component Units. The component unit columns in the combined financial statements include the financial data of the County's component units.

The Cameron-Willacy Counties Community Supervision and Corrections Department receives office space and equipment from the County pursuant to Texas Code of Criminal Procedure, Article 42.12 Section (10). Operations of the District are funded entirely by the State of Texas, except as noted above. Budgets and expenditures are approved by the appropriate State agency, and the District Director is appointed by the State District Judges of the area in accordance with State statute. The County is mandated to provide operating space and therefore, approves their capital budget. Complete financial statements may be obtained from:

Chief Financial Officer
Cameron-Willacy Counties Community Supervision
and Corrections Department
P.O. Box 3846
Brownsville, Texas 78523

Cameron County Emergency Services District # 1 is a separate political subdivision organized under Article III, Section 48-e, of the Texas Constitution, as proposed by S.J.R. No. 27, Act to the 70th Legislature, Regular Session, 1987, and adopted by the voters to supply the rural areas with fire and ambulance services. Although the Emergency Services District is a legally separate entity, it is included as a discretely presented component unit of the government of Cameron County, Texas, because the Commissioners' Court appoints all members to the District's Board and can influence operations significantly by the appointment of members or removal of members that do not govern the Board's activities consistent with Commissioners' Court policy.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. REPORTING ENTITY (continued)

Funding for the Cameron County Emergency Services District # 1's activities is generated through its ability to tax property owners within the District's unincorporated areas, and all debt incurred by the District is the responsibility of the District. Complete financial statements may be obtained from:

Cameron County Emergency Services District #1
c/o Cameron County Program Development and Management
1100 E. Monroe Street
Brownsville, Texas 78520

Condensed Financial Statements. The following are condensed financial statements of each discretely presented component unit disclosed above. The fiscal year end for each of the discretely presented component units is as follows: Cameron County Emergency Services District #1, September 30, 2011 Cameron-Willacy Counties Community Supervision and Corrections Department, August 31, 2011.

	Emergency Services District #1	Cameron- Willacy Counties Community Supervi- sion and Corrections Department	Total Component Units
Condensed Balance Sheet			
ASSETS			
Current Assets	\$ 1,910,974	\$ 1,697,088	\$ 3,608,062
Total Assets	1,910,974	1,697,088	3,608,062
LIABILITIES			
Current Liabilities/Deferred Revenue	1,910,974	354,336	2,265,310
Total Liabilities	1,910,974	354,336	2,265,310
NET ASSETS			
Unrestricted	-	1,342,752	1,342,752
Total Net Assets	-	1,342,752	1,342,752
Total Liabilities and Net Assets	\$ 1,910,974	\$ 1,697,088	\$ 3,608,062
Condensed Statement of Revenues, Expenditures			
REVENUES			
Property Tax	\$ 2,728,563	\$ -	\$ 2,728,563
State Aid		3,784,746	3,784,746
Charges for Services		3,837,303	3,837,303
Investment Earnings	6,567	6,126	12,693
Total Revenues	2,735,130	7,628,175	10,363,305
EXPENDITURES			
Charges for Services	2,493,609	7,689,013	10,182,622
Excess of Revenues over Expenditures	241,521	(60,838)	180,683
Transfers Out	(241,521)	-	(241,521)
Total net assets - beginning	-	1,403,274	1,403,274
Prior Period Adjustment	-	316	316
Total Net Assets - Ending	\$ -	\$ 1,342,752	\$ 1,342,752

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Government-wide and fund financial statements

The **government-wide financial statements** include the statement of net assets and the statement of activities. Government-wide statements report, except for County fiduciary activity, information on all of the activities of the County and its component units. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes, licenses and permits, charges from services, fines and forfeitures and intergovernmental revenues. The primary government is reported separately from the component units within the government-wide statements. The statement of activities reflects the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges for customers or applicants who purchase , use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds, proprietary fund and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund, Road & Bridge Fund, Limited Tax Revenue Bonds Fund and the 2011 Series Certificates of Obligation meet the criteria as **major governmental funds**. Each major fund is reported in separate columns in the fund financial statements. Non-major funds include other Special Revenue, Capital Project and Debt Service Funds. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary and fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Revenue from forfeitures and fines are recognized when they have been assessed, adjudicated and earned. Major revenue types, which have been accrued, are district clerk and county clerk fees, justice of the peace fees, intergovernmental revenue and charges for services. Grants and similar items are recognized as revenue when all applicable eligibility imposed by the provider are met.

Revenues are classified as *program revenues* and *general revenues*. Program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. General revenues include all taxes and grants not restricted to specific programs and investment earnings.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. Property taxes which were levied prior to September 30, 2011, and became due October 1, 2011 have been assessed to finance the budget of the fiscal year beginning October 1, 2011 and , accordingly, have been reflected as deferred revenue and taxes receivable in the fund financial statements at September 30, 2011.

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when the liability has matured and payment is due.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government reports the following major governmental funds:

The General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, health, welfare and capital acquisition.

The Road & Bridge Fund is used to account for the revenues restricted for the funding of road repairs and improvements and all related expenditures related to the County roads.

Limited Tax Revenue Bonds Fund is used to account for the taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

Other fund types include proprietary and fiduciary funds which are considered as nonmajor funds. Nonmajor funds include Special revenue funds (other than Road & Bridge), capital project funds (other than Capital Projects and Jail Improvements) and debt service funds (other than the Limited Tax).

Proprietary fund level financial statements are used to account for activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The County's Proprietary funds include the Bridge System, the Park System and the Airport System. The Proprietary funds are accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

Fiduciary fund level financial statements include fiduciary funds which are classified into private purpose trust and agency funds. The County has only agency funds which are used to account for assets held by the County as an agent for individuals, private organizations, other governments and other funds. Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These agency funds serve custodial purposes for the District and County Clerks, Tax Office and Law Enforcement Judicial Offices. Fiduciary funds in custody for county government purposes are accrued for recognition in financial reports.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements(as it applies to the enterprise funds within these statements) to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private sector guidance for their business type activities subject to this same limitation. The County has elected not to follow subsequent private sector guidance.

Internal Service Fund financial statements include the administration of the health and life benefits program provided to active and retired employees and their dependents. Premiums are paid into this fund from all county programs; contributions are used to pay claims, administrative costs and claims reserves.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, liabilities and net assets or equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments. State statutes and the County's official Investment Policy authorize the County to invest in obligations of the U. S. Treasury, commercial paper, repurchase agreements, Bankers' acceptances, money market mutual funds and direct obligations of the State of Texas.

The County records investments at fair market value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. All investment income is recognized as revenue in the appropriate fund's statements of activity and or statement of revenues, expenditures and changes in fund balance.

2. Receivables and payables

Accounts Receivable

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1 and past due after January 31. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Accounts receivables from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.

Lending or borrowing between funds is reflected as "due to or from" (current portion) or "advances to/from other funds" (non-current). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable financial resources. Interfund activity reflected in "due to or from" is eliminated on the government-wide statements.

3. Inventories and prepaid items

Inventory is valued at average cost. Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. In the General Fund, the cost is recorded as expenditure at the time the inventory items are used. In the Special Revenue Funds, inventory items expected to be used within a short period of time, are recorded as expenditures at the time of purchase; other inventory items are expensed when used. Reported inventories are offset by a reservation of fund balance which indicates they do not represent "available spendable resources."

4. Capital Assets – Primary Government

Capital assets, which include land, buildings and improvements, equipment and infrastructure assets (e.g., roads and bridges) are reported in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more. Infrastructure assets include County-owned roads and bridges. Capital assets are

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Capital Assets – Primary Government (continued)

recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>ASSETS</u>	<u>Years</u>
Building	40
Furniture and fixtures	5
General equipment	5
Trucks	6
Cars	6
Computer hardware	5
Infrastructure	30

5. Compensated Absences – A liability for unused vacation and compensatory time for all full time employees is calculated and reported in the government-wide statements. For financial reporting, the following criteria must be met to be considered as compensated absences;

- a. leave or compensation is attributable to services already rendered
- b. leave or compensation is not contingent on a specific event (such as illness)

Per GASB Interpretation No. 6, liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued in the government-wide statements.

Primary Government – The County's permanent, full-time employees accrue 3.09 hours of vacation per pay period (biweekly) from date of employment to five years of service, 4.62 hours per pay period from 5 years to 15 years of service and 6.16 hours per pay period in excess of 15 years of continuous employment. The maximum accrual is two, three or four weeks of vacation for the respective accrual categories specified. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

The County's permanent, full-time employees accrue sick leave at the rate of 3.09 hours per pay period. Sick leave is paid to current employees if the employees are absent from work due to illness, injury or other situations requiring medical attention. An employee who leaves the employment of the County for any reason shall receive no compensation for accrued sick leave.

Amounts of accrued vacation leave are accrued in the government-wide financial statements.

6. Subsequent Events

Management has evaluated subsequent events through March 30, 2012, which is the date the financial statements were available to be issued.

7. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net assets. On new bond issues, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance cost are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

7. Long-term Obligations (continued)

reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Unemployment and Workers' Compensation Benefits

The County is a reimbursing employer for unemployment compensation benefits. Reimbursements are made on the basis of regular billings received from the Texas Employment Commission. The County also processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources (see Note 12).

9. Fund Equity

GASB Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions* was implemented by Cameron County as of fiscal year end 9/30/11. This statement sets a hierarchy that intends to determine to what extent a government is bound to observe spending constraints governing how it spends fund balance. The fund balances of governmental funds are defined as follows:

Non-spendable: these are funds that cannot be spent either because they are not in spendable form, such as inventory or prepaid items or because they must be maintained intact. General fund has inventory costs classified as *non-spendable*.

Restricted – these are funds that can be spent only for specific purposes and are subject to externally enforceable legal restrictions. Typically these restrictions are imposed by parties outside of the local government such as creditors through bond covenants, grantors and other governments through laws and regulations. All grants received by county government are classified as Special Revenue Funds with restricted usage. Capital Projects funded through debt issuance are classified as Restricted through bond covenants.

Committed – these are funds that can only be spent through formal action of the governing body. Cameron County's General Fund has committed funds of \$500,000 for any pending litigation that may arise during the year and \$1,500,000 for indigent defense costs in the event unanticipated costs are incurred. Usage of these funds requires approval by the governing body.

Assigned – these funds are intended to be used for specific purposes as established by governing body.

Unassigned – these funds represent all other residual fund balance amounts in the general fund.

	General Fund	Road & Bridge	Limited Tax Revenue Bond Fund	2011 Series Certificates of Obligation	Other Governmental Funds	Total
Fund Balances						
<i>Non-spendable</i>						
Inventory	97,378					97,378
<i>Committed</i>						
Pending Litigation	500,000					500,000
Indigent Defense	1,500,000					1,500,000
<i>Restricted</i>						
Special Revenue		3,969,972			9,193,484	13,163,456
Capital Projects				14,269,412	854,036	15,123,448
Debt Service			3,712,150		563,669	4,275,819
<i>Unassigned</i>						
Fund Balance	4,454,451					
	<u>6,551,829</u>	<u>3,969,972</u>	<u>3,712,150</u>	<u>14,269,412</u>	<u>10,611,189</u>	<u>39,114,552</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets

The governmental fund balance sheet includes a reconciliation between fund balance for total governmental funds and net assets as reported in the government-wide statement of net assets. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.” The details of this \$77,791,462 difference are as follows:

Bonds payable	\$56,327,506
Accrued interest payable	263,826
Unfunded Actuarial Accrued Liability	15,644,647
Leases payable	4,512,075
Receivable (Enterprise Fund)	369,994
Lease payable(Enterprise Fund)	(165,131)
Deferred charge for Refunding	841,254
Deferred charge on Premium	(1,457,836)
Deferred charge for issuance costs	<u>1,455,127</u>
Net adjustment to reduce fund balance – total government	
Funds to arrive at net assets – governmental activities	<u>\$77,791,462</u>

Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation indicates that “governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of capital assets is allocated over their estimate useful lives and reported as depreciation expense” on capital outlays for County owned assets only. Some capital outlays are for roads not owned by the County. The details of this \$(827,613) difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$14,150,527
Depreciation expense	(<u>14,978,140</u>)
Net adjustment to increase net changes in fund balance	
total governmental funds to arrive at changes in net assets-	
of governmental activities	<u>\$(827,613)</u>

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. The details of this difference is as follows:

New Debt	22,738,100
Bond Premium on Issuance & Refunding	826,719
Capital leases financing	1,826,021
Enterprise New Debt Obligation	
Principal repayments:	
Bonded debt	(3,880,000)
Transfer to Escrow	(6,037,009)
Capital leases	<u>(2,157,009)</u>
Net adjustment to decrease net changes in fund balances-total governmental	
Funds to arrive at changes in net assets of governmental activities	<u>\$ 13,316,822</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

B. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets

Another element of the reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The detail of these \$3,369,899 differences is as follows:

Unfunded Actuarial Accrued Liability 10/1/10	\$12,274,748
Net OPEB End of Year	<u>15,644,647</u>
Net adjustment to increase net change in fund balances-total governmental	
Funds to arrive at changes in net assets of governmental activities	<u>(\$ 3,369,899)</u>

3. DEPOSITS AND INVESTMENTS

A. DEPOSITS, INCLUDING CERTIFICATES OF DEPOSIT

The County considers account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash. It is the County's policy for cash to be 105% secured by collateral valued at market or par, whichever is lower, less the amount insured by the Federal Deposit Insurance Corporation (FDIC). At September 30, 2011, the carrying amount of the County's interest-bearing demand accounts and certificates of deposit totaled \$82,027,095. Bank balances and certificates of deposit totaling \$73,932,519 at September 30, 2011, were insured by FDIC or collateralized with a FHLB and FHLBL held by the pledging institution's agent in the County's name. Certificates of deposit are considered to be a cash equivalent. As of September 30, 2011, the County's cash and cash equivalents held by the County's depository institution were insured by \$250,000 through the FDIC and collateralized for amounts above the FDIC limits by a FHLB and FHLBL with a market value of \$86,836,303. in the County's name, held by the County's agent. Collateral amounts include coverage for balances held in the County's depository for entities reported in the Discretely Presented Component Units.

Collateral that is pledged to the County complies with the depository contract requirements, County Investment Policy and Procedures Section 9.01 and Government Code Title 10, Chapters 2256 and 2257. The ratio of securities pledged to funds on deposit as of September 30, 2011 was 117%, which exceeds the County's requirement of 105%. Collateral limits are increased at year-end to provide coverage for the collection of property taxes commencing October 1, 2011.

B. INVESTMENTS

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A GOVT Sec. 2256, as amended by Act 1996, 74th Legislature, Chapter 402, Section 1, effective September 1, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of the cash needs. The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

Custodial Credit Risk – In accordance with the County's investment policy, the County shall require monthly reports with market values of pledged securities from all financial institutions with which the County has collateralized deposits. The Investment Officer will monitor adequacy of collateralization levels to verify market values and total collateral positions.

Credit Risk- The County identifies and manages credit risk by following the Investment Policy. The Investment Officer implements its investment strategy, establishes and monitors compliance with investment policies and procedures and consistently monitors prudent risk controls. The County will seek to control its risk of loss by monitoring the ratings of portfolio positions to assure compliance with the rating requirements imposed by the Public Funds Act.

The County specifically addresses credit risk in stating that all county funds are fully collateralized or insured consistent with federal and state law in one or more of the following manners:

- FDIC insurance coverage
- United States Government Bonds, Notes and Bills,
- Securities of federally sponsored U. S. Agencies and instrumentality's of the United States Government and/or obligations, including
- letters of credit, of the United States or its agencies and instrumentalities,
- No Collateralized Mortgage Obligations are acceptable.

County and District Clerks' trust funds are invested on behalf of the beneficiaries of funds held in trust in Certificates of Deposit. These investments are issued by a state or national bank domiciled in this state or a savings and loan association domiciled in this state and are

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

3. DEPOSITS AND INVESTMENTS (continued)

B. Investments (continued)

guaranteed or insured by the FDIC or secured by authorized investments that have a market value of not less than the principal amount of the certificates.

Concentration of Credit Risk – In accordance with the Investment Policy, the County will manage its credit risk exposure through diversification and limiting its investments in each government-sponsored security to eliminate the risk of loss resulting from over concentration of liquid assets with a specific maturity, a specific issuer or a specific class of investments. Investment pools are limited to 60% of the total outstanding investment portfolio with the stipulation that no more than 35% can be held in any registered pool.

Cameron County has investments with Lone Star Investment Pool, managed by First Public, LLC., the State of Texas investment pool available to governmental entities. Lone Star is neither a registered investment pool with the SEC nor backed by pledged collateral, but the underlying investments are mutual funds, U.S. Treasury Bonds, T-bills, government agency securities and repurchase agreements allowed under the Public Funds Investment Act as described by V.T.C.A., Title 10, Government Code, Section 2256. Investments are stated at cost which approximates market value. Lone Star's portfolio has low market risk due to restrictions on weighted average maturity and maximum maturity of any one investment and is rated AAA by Standard & Poor. Lone Star's investments maintain weighted average maturity of the portfolio at sixty days or less, with no security exceeding thirteen months in maturity. Lone Star's investment portfolio is required to maintain a stable \$1.00 net asset value.

Overall, the County Treasury portfolio of investments earned .600% interest rate at September 30, 2010, based upon a weighted average for all County investments and cash balance.

C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNIT'S

Cash

The Discretely Presented Component Units consider account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash.

Cameron County Emergency Services District #1 (ESD) had a demand deposit balance of \$1,200,189 which was insured by FDIC or collateralized by bank pledges held in ESD's name.

Cameron-Willacy Counties Community Supervision and Corrections Department (CSCD) had demand and a time deposit carrying balance of \$1,275,871 which was either insured by FDIC or collateralized, by bank pledges held in CSCD's name.

Investments

The Discretely Presented Component Units classify certificates of deposits purchased or renewed for periods in excess of one year and money market mutual funds as investments designed to achieve a certain rate of return. No investments meeting this criteria are reported by ESD or CSCD.

4. RECEIVABLES

Receivables consisted of the following at September 30, 2011

	Governmental Fund Types	Proprietary Fund Types	Total Fund Types
Accounts	\$7,320,198	\$ 998,220	\$ 8,318,418
Taxes	7,706,344	0	7,706,344
Due from governments	9,040,171	0	9,040,171
Gross receivables	24,066,713	998,220	25,064,933
Less: allowance for uncollectible accounts	361,750	0	361,750
Total Net Receivables	\$23,704,963	\$ 998,220	\$ 24,703,183

At September 30, 2011, property taxes receivable were reported in the combined balance sheet on page 32 net of an allowance for uncollectible taxes of \$361,750.

5. PROPERTY TAXES

The County adopted the 2010 tax rate, per \$100 of taxable value, for the Fiscal Year 2010-2011, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	\$0.293518	\$0.012420	\$0.305938
Road Debt Service	0.033284	0.025069	0.058353
Total	\$0.326802	\$0.037489	\$0.364291

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

5. PROPERTY TAXES (continued)

The County is permitted by law to levy taxes for general fund, jury fund, road and bridge fund and permanent improvement fund purposes up to \$0.80 per \$100 of taxable value. The County levied a \$0.364291 tax rate per \$100 of taxable valuation subject to the \$0.80 tax rate limitation, of which \$0.012420 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$.0025069 per \$100 of taxable value.

The County collects its taxes through the Cameron County Tax Assessor-Collector's Office. The County also collects property taxes for the City of Brownsville, Port of Brownsville Navigation District, Port of Harlingen Authority, Cameron County Emergency Services District #1, South Texas Independent School District, Santa Rosa Independent School District, Brownsville Independent School District, La Feria Independent School District, Texas Southmost College, City of Combes, City of San Benito, Town of Indian Lake, City of Los Fresnos, City of Rio Hondo, City of Santa Rosa, City of Primera, Santa Maria Independent School District, the Town of Palm Valley, Town of Rancho Viejo, Paseo de la Plaza 1, 2 and 3, Paseo de la Plaza District, Valley Mud District #2, and Drainage Districts No. 1,3,4 and 5. Collections of the property taxes, and subsequent remittances to the proper entities, are accounted for in the Tax Assessor-Collector's Ad Valorem Tax Fund. Tax collections deposited for the County are distributed periodically to the General Fund, Debt Service Fund and Special Road and Bridge Fund. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which collections are made. Property taxes for the County are levied each October 1st, on the assessed value of the preceding January 1st, for all taxable real and personal property. Taxes are due and payable when levied. On January 1st, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1st, after the taxes are levied, are considered delinquent. All tax payments not received by July 1st, become subject to attorney collection fees, unless a payment arrangement has been made with the Tax Assessor-Collector. Property, for which taxes are delinquent, is subject to foreclosure proceedings. As required by the State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value. The Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectibles is 5.1% of the total delinquent taxes receivable at September 30, 2011.

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2011 was as follows:

Primary Government

	Beginning Balance 2010	Additions	Deletions	Ending Balance 2011
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 3,818,470	\$ 0	\$ 0	\$ 3,818,470
Construction in progress	6,212,340	5,914,987	(647,715)	11,479,612
Total capital assets, not being depreciated	10,030,810	5,914,987	(647,715)	15,298,082
Capital assets, being depreciated:				
Buildings	92,572,609	384,200	0	92,956,809
Improvements other than buildings	9,324,845	0	0	9,324,845
Equipment	56,210,108	6,606,981	0	62,817,089
Infrastructure	291,269,005	1,892,074	0	293,161,079
Total capital assets, being depreciated	449,376,567	8,883,255	0	458,259,822
Less accumulated depreciation for:				
Buildings	(24,643,811)	(2,622,083)	0	(27,265,894)
Improvements other than buildings	(4,173,567)	(250,613)	0	(4,424,180)
Equipment	(42,234,366)	(4,851,228)	0	(47,085,594)
Infrastructure	(156,749,391)	(7,254,216)	0	(164,003,607)
Total accumulated depreciation	(227,801,135)	(14,978,140)	0	(242,779,275)
Total capital assets, being depreciated, net	221,575,432	(6,094,885)	0	215,480,547
Governmental activities capital assets, net	\$ 231,606,242	\$ (179,898)	\$ (647,715)	\$230,778,629

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

6. CAPITAL ASSETS (continued):

Business-type activities:	Beginning Balance 2010	Additions	Deletions	Ending Balance 2011
Capital assets, not being depreciated:				
Land	\$ 5,896,363	\$ 0	\$ 0	\$ 5,896,363
Construction in progress	5,964,343	4,511,072	0	10,475,415
Total capital assets, not being depreciated	11,860,706	4,511,072	0	16,371,778
Capital assets, being depreciated:				
Buildings	14,564,412	522,318	0	15,086,730
Improvements other than buildings	14,628,459	49,465	0	14,677,924
Equipment	6,419,438	20,478	(204,822)	6,235,094
Other structures	26,500,611	680,306	0	27,180,917
Total capital assets, being depreciated	62,112,920	1,272,567	(204,822)	63,180,665
Less accumulated depreciation for:				
Buildings	(6,997,434)	(626,383)	0	(7,623,817)
Improvements other than buildings	(4,302,737)	(294,493)	0	(4,597,230)
Equipment	(4,918,918)	(225,583)	204,822	(4,939,679)
Other structures	(22,825,290)	(788,665)	0	(23,613,955)
Total accumulated depreciation	(39,044,379)	(1,935,124)	204,822	(40,774,681)
Total capital assets, being depreciated, net	23,068,541	(662,557)	0	22,405,984
Business-type activities capital assets, net	<u>\$ 34,929,247</u>	<u>\$ 3,848,515</u>	<u>\$ 0</u>	<u>\$ 38,777,762</u>

Depreciation expense was charged to the functions of the primary government as follows:

Governmental activities:	
General government	\$ 2,231,553
Law enforcement and public safety	3,873,317
Highways and streets	8,429,220
Health	433,080
Welfare	10,970
Total depreciation expense - governmental activities	<u>\$ 14,978,140</u>
Business-type activities:	
Bridge system	\$ 995,434
Parks system	898,632
Airport system	41,058
Total depreciation expense - business-type activities	<u>\$ 1,935,124</u>

COMMITMENTS –Completed Projects

Cameron County received funding for a “Distributed Renewable Energy Technology Program” under ARRA Funding for \$2,140,658 for the implementation of energy efficiency measures, this funding included cash match of \$427,332. Facility improvement measures were implemented at the Harlingen Annex and Aurora dela Garza & Joe Rivera Annex. An estimated annual utility savings of \$34,375 is expected to be realized in addition to a reduction CO2 emissions and the amount of power required to be generated by the utility company. This project was completed in September 2011.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

6. CAPITAL ASSETS (continued):
Commitments (continued)

The Carrizalez Rucker Jail Expansion Project has been completed and became fully operations as January 2011. This expansion has provided an additional 356 beds for housing of inmates. Construction costs incurred were \$14,010,000, this facility was accepted for occupancy by the Texas Commission of Jail Standards on September 1, 2010 and was officially opened on January 10, 2011.

Other Capital Projects:

The Veterans Toll Bridge expansion project adding four additional lanes is well underway and project completion date is May 2012. This project will segregate commercial traffic from passenger traffic and will alleviate traffic congestion. This budget for this project is approximately \$14 million.

The Toll Automated System at Cameron County Parks is fully operational; staff is undergoing training to fully utilize this system to track reservations and improve efficiency at all County Parks. Work began in June 2010 and system costs were \$645,000.

Cameron County has committed to major improvements at the Sheriff and Detention facilities. Projects underway are roof renovations at Detention Center #1 and #2; a cooling system at the Carrizalez Rucker Detention Facility, shower replacements and improvements to Jail Facilities and a chiller system for the Sheriff's Office.

Land will be acquired for a County Annex in Los Fresnos and a Community Center will be built Olmito; street lighting infrastructure improvements; and Pedro "Pete" Benavides County Park and Browne Road Social Service Center improvements.

From a historical preservation standpoint, Cameron County has also moved towards the purchasing of the Pacheco Building across the Dancy Courthouse (to undergo renovations) and improvements to the Laiseca Store Building, a building located north of the Dancy Courthouse. Presently acquisition negotiations are underway.

Major roads to be improved throughout the County are Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road and the U.S. 77 Parallel Corridor Project.

7. CAPITAL LEASES AND INSTALLMENT PURCHASES

Cameron County entered into several capital lease agreements for the purchase of computers, software, surveillance systems, security scanners, vehicles, and heavy equipment all which are classified as equipment. Principal outstanding totaled \$4,826,636 at September 30, 2011. Maturities, including interest at an average rate of 3.8%, are as follows:

Fiscal Year Ending September 30,	General Fund	Special Road and Bridge Fund	Parks Enterprise Fund	Total
2012	\$1,168,985	\$1,043,873	\$ 84,618	\$2,297,476
2013	893,535	590,426	84,345	1,568,306
2014	426,536	246,412	5,169	678,117
2015	70,723	0	0	70,723
2016-2018	212,014			212,014
Total future lease payments	2,771,793	1,880,711	174,132	4,826,636
Less: interest	(200,870)	(104,691)	(9,000)	(314,561)
Net Present Value of Future				
Minimum Lease Payments	\$2,570,923	\$1,776,020	\$165,132	\$4,512,075
Current portion of lease payments	<u>1,072,617</u>	<u>977,046</u>	<u>82,566</u>	<u>2,132,229</u>
Long-term lease payments	<u>\$1,498,306</u>	<u>\$ 798,974</u>	<u>\$ 82,566</u>	<u>\$2,379,846</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

6. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Capital One Public Funding, LLC dated October 5, 2011 to provide \$157,665 in financing for three vehicles and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$52,555 payable on August, 2012 through August, 2014. Interest to be paid during the term of the lease totals \$21,484.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 30, 2011 to provide \$304,460 in financing for three vehicles and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$101,487 payable on August, 2012 through August, 2014. Interest to be paid during the term of the lease totals \$21,484.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated July 25, 2011 to provide \$484,823 in financing for nine vehicles and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$161,608 payable on August, 2012 through August, 2014. Interest to be paid during the term of the lease totals \$34,539.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated January 11, 2011 to provide \$495,062 in financing for equipment in Energy Management Project through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.77%, with seven payments of \$70,723 payable on January, 2012 through January, 2018. Interest to be paid during the term of the lease totals \$66,730.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated May 21, 2010 to provide \$185,518 in financing for 1 vehicle and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$61,839 payable on May, 2011 through May 21, 2013. Interest to be paid during the term of the lease totals \$13,091.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$122,097 in financing for 4 vehicle and related equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.07%, with three payments of \$40,699 payable on November, 2011 through November 1, 2013. Interest to be paid during the term of the lease totals \$7,149.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$139,814 in financing for 4 vehicle and law enforcement equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$46,605 payable on August, 2011 through August 1, 2013. Interest to be paid during the term of the lease totals \$9,918.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$1,034,125 in financing for 27 vehicle, electronic equipment and heavy equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$344,708 payable on June, 2011 through June 1, 2013. Interest to be paid during the term of the lease totals \$72,005.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$397,570 in financing for law enforcement equipment, Parks light equipment and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.85%, with three payments of \$132,523 payable on April, 2011 through April 1, 2013. Interest to be paid during the term of the lease totals \$28,452.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$397,664 in financing for ten (10) vehicles and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.98%, with three payments of \$132,555 payable on August 1, 2010 through August 1, 2012. Interest to be paid during the term of the lease totals \$29,438.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

6. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$173,664 in financing for vehicles and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.84%, with three payments of \$57,888 payable on September 1, 2010 through September 1, 2012. Interest to be paid during the term of the lease totals \$12,464.

Cameron County entered into an agreement with Kansas State Bank of Manhattan dated August 14, 2008 to provide \$323,374 in financing for Road and Bridge Heavy equipment and computers through the County's master lease agreement with Kansas State Bank of Manhattan, at a rate of 3.8438%, with three payments of \$107,791 payable on May 21, 2010 through May 21, 2012. Interest to be paid during the term of the lease totals \$31,855.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$372,127 in financing for Road and Bridge Heavy equipment and air conditioning components through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.83%, with three payments of \$124,042 payable on October 1, 2010 through October 1, 2012. Interest to be paid during the term of the lease totals \$26,785.

Special Revenue Fund lease additions:

Cameron County entered into an agreement with Capital One Public Funding, LLC dated April 27, 2011 to provide \$297,855 in financing for Road and Bridge Heavy equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$99,285 payable on May, 2012 through May, 2014. Interest to be paid during the term of the lease totals \$21,133.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated June 2, 2011 to provide \$259,676 in financing for Road and Bridge Heavy equipment and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$86,559 payable on June, 2012 through June, 2014. Interest to be paid during the term of the lease totals \$18,324.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$243,076 in financing for Road and Bridge Heavy equipment and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.20%, with three payments of \$81,025 payable on October, 2011 through October, 2013. Interest to be paid during the term of the lease totals \$14,765.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$458,431 in financing for Road and Bridge Heavy equipment and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.24%, with three payments of \$152,810 payable on September, 2011 through September, 2013. Interest to be paid during the term of the lease totals \$28,102.

Cameron County entered into an agreement with Kansas State Bank of Manhattan dated June 22, 2009 to provide \$291,519 in financing for Road and Bridge Heavy equipment through the County's master lease agreement with Kansas State Bank of Manhattan, at a rate of 3.072588%, with three payments of \$107,791 payable on May 21, 2010 through May 21, 2012. Interest to be paid during the term of the lease totals \$31,855.

8. OPERATING LEASES/RENTALS

Cameron County is committed under various leases for office space, vehicles, land and equipment. These leases are considered operating leases. Lease expenditures for real estate space was \$230,437 and equipment rental paid was \$543,724 for the year ended September 30, 2011. All operating leases contain cancellation clauses, making the leases subject to cancellation upon non-appropriation of public funds.

Cameron County Commissioners' Court entered into an agreement with Texas Cable Partners, L.P., d.b.a. Time Warner Communications (TWC) to provide multi-channel video services for the tenants renting in the Isla Blanca Park. The initial term of the agreement is for five years commencing October 19, 2009. As of 12/3/10 the monthly fee is equivalent to 10.44 per unit costing \$5,940.36 per month. TWC may increase the monthly fee at any time upon 30 days notice to Cameron County. The agreement setting the rate is for five years and will automatically renew for an additional term of 30 days until written notice of change is amended.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

9. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Interfund receivables and payables consisted of the following at September 30, 2011:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	4,335,015
	Capital Projects funds	104,125
	Road & bridge	1,057,057
	International toll bridge	2,896,819
Major Governmental Fund	Capital Project funds	96,556
	Nonmajor enterprise funds	189,036
Bridge System	Nonmajor governmental fund	1,807,809
	General Fund	2,000,000
	Major governmental fund	277,952
Enterprise Fund	Capital project fund	1,900,000
	Nonmajor governmental fund	5,300
Nonmajor governmental funds	General fund	720,363
	Road & bridge	1,651,556
	International toll bridge	623,006
	Major governmental funds	17,061
	Nonmajor governmental funds	3,141,783
	Capital project fund	<u>137,000</u>
TOTAL		<u>\$20,960,438</u>

- a. The purpose of interfund balances is to provide working capital on a temporary basis to non-major governmental funds while waiting to be reimbursed from the funding source of individual projects.
- b. Interfund balances are all expected to be repaid within one year from the date of the financial statements.

Interfund transfers during the year-ended September 30, 2011, are as follows:

<u>Transfer To Fund</u>	<u>Transfer From Fund</u>	<u>Amount</u>
General Fund	Bridge system	\$6,097,064
	Nonmajor enterprise funds	650,531
Enterprise Fund	General Fund	(80,610)
Non-major governmental funds	General fund	449,415
	Nonmajor governmental funds	<u>136,185</u>
TOTAL		<u>\$ 7,252,585</u>

- a. The principal purpose of the interfund transfers is to provide matching funds for grants in the governmental funds. The transfers from the International Toll Bridge System to the general fund is distribution of proceeds above the enterprise operation costs, annual debt service and capital costs as defined by various interlocal agreements with cities within the county.
- b. The intended purpose of these distributions are regular in nature and they are specifically contemplated in both the operations of the International Toll Bridge System and their official borrowing documents.

10. COMPENSATED ABSENCES

Compensated absences are made up of time earned by employees for vacation and compensatory time that would be paid off if the employee leaves the County. County policy requires employees to use their vacation time in the year earned with the exception of being able to carry over a balance to the first quarter of the following year. County policy only allows compensatory time to be accrued up to 24 hours. The following shows the change in compensated absences and the balance due, which is all current, at September 30, 2011.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

10. COMPENSATED ABSENCES (continued)

	Governmental Activities	Business-Type Activities
Beginning balance at October 1, 2010	\$701,594	\$43,596
Increases	1,036,810	(7,368) *
Decrease	(949,945)	(22,403)
Ending balance at September 30, 2011	<u>\$ 788,459</u>	<u>\$13,825</u>

The General fund has typically been used to liquidate the liability for compensated absences.

*Variance to compensated absences is due to reclassification of administrative duties.

11. LONG TERM DEBT
GOVERNMENTAL ACTIVITIES

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS

Bonded debt of the County consists of various issues of General Obligation Bonds, Certificates of Obligation and Revenue Bonds. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County's full faith and credit pledged towards the payment of these obligations. General Obligation Bonds are issued upon approval by the public at open elections. Certificates of Obligation are issued by the order of Commissioners' Court as pursuant to the general laws of the State of Texas, particularly the Certificates of Obligation Act, Subchapter C of Chapter 271, Texas Local Government Code.

Certificates of Obligation are issued to provide funds for the acquisition and construction of major capital facilities, obligations have been issued for both governmental and business type activities.

Debt service is paid from ad valorem taxes. Revenue bonds are generally payable from the pledged revenue generated by the respective activity for which the bonds are issued. The changes in General Bonded Obligation Debt are summarized as follows:

	General Obligation Bonds	Certificates of Obligation	Total
Debt payable at October 1, 2010	\$4,510,000	\$58,895,000	\$63,405,000
New Debt	0	29,130,000	29,130,000
Debt retired	(870,000)	(8,645,000)	(9,515,000)
Debt payable at September 30, 2011	<u>\$3,640,000</u>	<u>\$79,380,000</u>	<u>\$83,020,000</u>

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2011 are as follows:

Year Ending September 30,	Certificates of Obligation		General Obligation Bonds		Total
	Principal	Interest	Principal	Interest	
2012	\$ 3,640,000	\$ 3,732,129	\$ 155,000	\$ 184,008	\$ 7,711,137
2013	4,025,000	3,364,072	165,000	177,001	7,731,073
2014	4,250,000	3,203,672	170,000	169,571	7,793,243
2015	4,540,000	3,040,323	180,000	161,651	7,921,974
2016	4,715,000	2,860,760	190,000	153,236	7,918,996
2017-2021	26,170,000	11,007,645	1,080,000	620,334	38,877,979
2022-2026	20,350,000	5,208,024	1,280,000	302,606	27,140,630
2027-2031	11,690,000	1,186,276	420,000	26,033	13,322,309
	<u>\$ 79,380,000</u>	<u>\$ 33,602,901</u>	<u>\$ 3,640,000</u>	<u>\$ 1,794,440</u>	<u>\$ 118,417,341</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

11. LONG TERM DEBT (continued) Governmental Activities

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2011:

GENERAL OBLIGATION BONDS:	Outstanding Balance September 30, 2011	Less Current Maturities (to be Paid in FY 2011-2012)	Long-Term Maturities September 30, 2012
Road Bonds:			
<u>\$1,575,000 Unlimited Tax Road Bonds, Series 2005</u> due in annual principal installments of \$45,000 to \$115,000 through February 1, 2025, plus int- erest at rates ranging from 3.0% to 4.375%, issued for road improvements	1,230,000	65,000	1,165,000
<u>\$2,575,000 Unlimited Tax Road Bonds, Series 2008</u> due in annual principal installments of \$80,000 to \$215,000 through February 15, 2028, plus int- erest at rates ranging from 5.0% to 6.125%, issued for road improvements.	2,410,000	90,000	2,320,000
Total General Obligation Bonds	\$ 3,640,000	\$155,000	\$3,485,000
 CERTIFICATES OF OBLIGATION:			
<u>\$3,835,000; Series 2004 Certificates of Obligation</u> due in annual principal installments of \$100,000 to \$295,000 through February 1, 2023, plus interest at rates ranging from 2.0% to 4.5%, issued for capital projects.	2,745,000	135,000	2,610,000
Road Bonds:			
<u>\$11,280,000 Certificates of Obligation, Series 2005</u> due in annual principal installments of \$245,000 to 895,000 through February 1, 2025, plus interest at rates ranging from 2.0% to 4.5%, issued for capital projects.	9,350,000	500,000	8,850,000
<u>\$21,420,000 Limited Tax Refunding Bonds, Series 2005</u> due in annual principal installments of \$825,000 to \$1,895,000 through February 1, 2020, plus interest at rates ranging from 3.0% to 5.0%, refinance previously issued bonds.	15,645,000	2,115,000	13,530,000
<u>\$8,000,000 Certificates of Obligation, Series 2007</u> Due in annual principal installments of \$25,000 to \$650,000 through February 15, 2027, plus interest at Rates ranging from 4.0% to 4.5%, for capital Improvements.	7,470,000	335,000	7,135,000
<u>\$16,075,000 Certificates of Obligation, Series 2008</u> due in annual principal installments of \$505,000 to 1,350,000 through February 15, 2028, plus interest at rates ranging from 5.0% to 6%, for capital improvements.	15,040,000	555,000	14,485,000
<u>\$5,560 Limited Tax Refunding Bonds, Series 2011</u> due in annual principal installments of \$175,000 to \$1,660,000 through February 15, 2022, plus interest at rates ranging from 2% to 5.0%,refinance previously issued bonds.	5,560,000	0	5,560,000

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

11. LONG TERM DEBT (continued)

	Outstanding Balance September 30, 2011	Less Current Maturities (to be Paid in FY 2011-2012)	Long-Term Maturities September 30, 2012
Certificates of Obligation:			
<u>\$23,570 Certificates of Obligation, Series 2011</u>			
due in annual principal installments of \$150,000 to 1,840,000 through February 15, 2031, plus interest at rates ranging from 2.0% to 5.0%, for capital projects and road improvements.			
	23,570,000	0	23,570,000
Total Certificates of Obligation	<u>\$79,380,000</u>	<u>3,640,000</u>	<u>\$75,740,000</u>
Total Debt	<u>\$83,020,000</u>	<u>\$3,795,000</u>	<u>\$79,225,000</u>
Less: Unamortized bond issue cost	(1,455,127)	(82,966)	(1,372,161)
Unamortized deferred refunding	(841,254)	(68,948)	(772,306)
Unamortized premium	<u>1,311,854</u>	<u>101,110</u>	<u>1,210,744</u>
Total Debt	<u>\$ 82,035,473</u>	<u>\$3,744,196</u>	<u>\$78,291,277</u>

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System are \$1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031.

Cameron County issued \$16,075,000 Certificates of Obligation, Series 2008 dated October 15, 2008 to pay for obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the Carrizalez Rucker Detention Center; district courtroom improvements and judicial computer system software; engineering and construction costs for the Veteran's and Free Trade Bridges; design, planning, acquisition, construction of right-of-ways for the Flor de Mayo Bridge; renovation of county buildings located across the Dancy

County Courthouse; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural and engineering). Capital improvement costs for the International Toll Bridge System are \$9,100,000. Debt financed capital improvements for the International Bridge System are recognized as an outstanding obligation of this proprietary fund and the International Toll Bridge System has recognized this debt. The issuance had a premium of \$222,184. The annual interest rates range from 5.0% to 6.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

11. LONG TERM DEBT (continued)

As a result of the issuance of Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B, the International Toll Bridge System has recognized this outstanding obligation as this Limited Tax Refunding issuance was debt financed capital improvements for proprietary funds.

Certificates of Obligations issued by Cameron County for capital improvements of International Toll Bridge including interest payments are as follow:

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2012	\$1,266,933	\$860,466	\$2,127,399
2013	970,660	722,924	1,693,584
2014	755,533	680,396	1,435,929
2015	514,066	615,900	1,129,966
2016-2021	4,059,169	3,083,048	7,142,217
2022-2031	<u>7,565,466</u>	<u>2,254,674</u>	<u>9,820,140</u>
TOTAL	<u>\$15,131,827</u>	<u>\$ 8,217,408</u>	<u>\$23,349,235</u>

The County issued Certificates of Obligation Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by County Parks, a proprietary fund.

As a result of the issuance of \$8,000,000 in Certificates of Obligation, Series 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion and/or renovation of certain public property, specifically being improvements and additions to, and/or acquisition of, various public parks and other public recreation facilities located throughout the County; and to pay costs of issuance of the Certificates, the County included in its annual ad valorem tax, within limitations prescribed by law, an amount sufficient to meet the debt service requirements on these Certificates. The Park System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. This Certificate of Obligation issue is an obligation of County Parks System.

Certificates of Obligations issued by Cameron County for capital improvements of Cameron County Parks System including interest payments are as follow:

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2012	\$335,000	\$398,342	\$733,342
2013	362,092	368,270	730,362
2014	411,754	353,322	765,076
2015	438,443	337,370	775,813
2016-2021	3,184,277	1,610,506	4,794,783
2022-2031	<u>4,636,034</u>	<u>765,251</u>	<u>5,401,285</u>
TOTAL	<u>\$ 9,367,600</u>	<u>\$3,833,061</u>	<u>\$13,200,661</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

B. CAPITAL LEASES

The annual requirements to retire general non-bonded debt outstanding at September 30, 2011, are as follows:

<u>Changes in General Non-Bonded Debt</u>	<u>Non-Bonded Debt</u>
Capital leases payable at October 1, 2010	\$4,914,668
Adjustment due to settlement	(7,464)
New debt issued	1,826,021
Debt retired	(2,221,150)
Capital Leases payable at September 30, 2011 (Note 7)	<u>\$4,512,075</u>

The annual requirements to retire general non-bonded debt outstanding at September 30, 2011 are reported in Note 7.

C. ADVANCED REFUNDING AND DEFEASED DEBT

On June 1, 2011 the County issued Limited Tax Refunding Bonds, Series 2011 in the amount of \$5,560,000 to refund the Certificates of Obligation, Series 2002, Unlimited Tax Road Bonds, Series 2002 and the Certificates of Obligation, Series 2004, in the amounts of \$4,910,000, \$675,000 and \$50,000, respectively. The 2011 refunding bonds carried an initial principal amount of \$5,560,000 but were sold at a net premium of \$398,122 with accrued interest of \$17,849. After the County contributed \$99,707 and after paying issuance cost of \$157,137 and \$17,849 of accrued interest the net proceeds were \$5,918,540.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2011 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by The Financial Advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated June 1, 2011 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, net present value savings of \$140,086 and for the payment of related Refunding Bond issuance costs.

On August 1, 2005 the County issued Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A, the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B and the Combination Tax & Limited Tax Pledge Revenue Certificates of Obligation, Series 2000, in the amounts of \$5,010,000, \$2,315,000 and \$14,930,000, respectively. The 2005 refunding bonds carried an initial principal amount of \$21,420,000 but were sold at a premium of \$1,085,226 with accrued interest of \$143,304. After the County contributed \$1,686,405 and after paying issuance cost of \$370,348 and \$143,304 of accrued interest the net proceeds were \$23,821,283.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2005 were used to purchase U.S. government securities, and those securities were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B are redeemed on

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

11. LONG TERM DEBT (continued)

Advanced Refunding and Defeased Debt (continued)

November 1, 2005 and the Combination Tax & Limited Tax Pledge Revenue Certificates of Obligation, Series 2000 are redeemed on February 15, 2010. The advance refunding met the requirements of an in-substance debt defeasance and the refunded part of the Series 1996A and 1996B bonds were removed from long-term debt of the enterprise and the refunded part of the Series 2000 bonds were removed from the governmental activities column of the statement of net assets. As of September 30, 2009, the balance remaining on this debt was \$18,880,000. The reacquisition price exceeded net carrying amount of the old debt by \$2,096,412. This amount is being netted against the new debt and amortized over the remaining life of the bonds, which is the same life as the refunded debt.

As a result of the advance refunding, the County decreased its total debt service requirements by \$2,688,624, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$993,324, after reduction of prior funds on hand of \$1,191,350.

In prior years, the County has defeased various bond issues by creating separate, irrevocable trust funds. New debt has been issued and proceeds were used to purchase U.S. government securities placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, this debt has been considered defeased and therefore, removed as a liability from the governmental activities column of the statement of net assets.

F. BUSINESS-TYPE ACTIVITIES

Revenue Bonds and Certificates of Obligation

International Toll Bridge System

On January 15, 1996, Cameron County issued \$10,880,000 International Toll Bridge System Combination Tax and Revenue Refunding Bonds, Series 1996 A. The uses of the refunding bonds proceeds are reported in the Defeased Debt section.

During fiscal year 1996, an additional "fund" was established to control the expenditure of the \$3,555,000 proceeds of International Toll Bridge System Revenue Bonds, Series 1996 B. The new "fund" was established to pay for certain construction work to be performed at Veteran's International Bridge.

Again, during fiscal year 1997, proceeds from the \$6,125,000 International Toll Bridge System Revenue Improvement Bonds, Series 1997 issue were placed in the construction fund. The \$6,125,000 International Toll Bridge System Revenue Improvement Bonds, Series 1997 represents the second of three anticipated debt issues necessary for the completion of the Veterans International Bridge Project.

The final financing for the Veteran's International Toll Bridge Project was a bond issued on September 10, 1998. Proceeds from the \$7,950,000 Cameron County, Texas International Toll Bridge System Revenue Bonds, Series 1998 were placed in the construction fund. Debt issued for the construction of the Veterans International Bridge project totaled \$17,630,000.

The changes in Business-type activities total debt are summarized as follows:

Debt payable at October 1, 2010	\$8,185,000
Debt retired	(1,025,000)
Less unamortized discount and bond issue cost	(105,411)
Debt payable at September 30, 2011	<u>\$ 7,054,589</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

11. LONG TERM DEBT (continued)
Revenue Bonds (continued)

Debt includes the following individual issues at September 30, 2011:

REVENUE BONDS:

	Outstanding Balance September 30, 2011	Less Current Maturities (to be Paid in FY 2011-2012)	Long-Term Maturities September 30, 2012
<u>\$4,005,000 International Toll Bridge System Revenue Refunding Bonds Series 2007; due in annual principal installments of \$335,000 to \$475,000 through November 1, 2017, plus interest at the rate of 3.76%.</u>	2,960,000	375,000	2,585,000
<u>\$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998; due in annual principal installments of \$335,000 to \$615,000 through November 1, 2018; interest rates of 4.60%.</u>	<u>4,200,000</u>	<u>445,000</u>	<u>3,755,000</u>
	7,160,000	820,000	6,340,000
Less: Unamortized discount and issue cost	<u>105,411</u>	<u>38,781</u>	<u>66,630</u>
Total Debt	<u>\$7,054,589</u>	<u>\$ 781,219</u>	<u>\$6,273,370</u>

Interest on the International Toll Bridge System debt is paid each May 1 and November 1 and interest on the Park System debt is paid each June 1 and December 1. Principal and interest payments constitute direct obligations of the County payable from a combination of a pledge of net revenues, derived from the operation of the Systems, and the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the County.

Business-type activity bonded debt is secured by, and payable with the net revenues of enterprise activities. The annual requirements to amortize all revenue bonded debt outstanding as of September 30, 2011 are as follows:

	International Toll Bridge System		Parks System		
Year Ending					
September 30,	Principal	Interest	Principal	Interest	Total
2012	\$ 820,000	\$ 287,211	\$ 0	\$ 0	\$ 1,107,211
2013	855,000	251,899	0	0	1,106,899
2014	890,000	215,103	0	0	1,105,103
2015	935,000	176,614	0	0	1,111,614
2016	970,000	136,411	0	0	1,106,411
2017-2019	2,690,000	159,314	0	0	2,849,314
			0	0	
	<u>\$7,160,000</u>	<u>\$1,226,552</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$8,386,552</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

11. LONG TERM DEBT (continued)

Bond Indenture Requirements

During the period in which the bonds are outstanding, the International Toll Bridge Bond Resolution and Order requires the County to create and maintain certain accounts or "funds" to receive the gross revenues derived from the operations of the System.

In accordance with the terms of the Bond Resolution, these assets can be used to 1) pay the maintenance and operating expenses of the System, 2) pay the debt service costs of the System's revenue bonds, and 3) pay for any ordinary maintenance, repairs, or replacements to the System's property. Any remaining revenues may be transferred to other County funds or used for the purchase of the System's outstanding revenue bonds at a price less than par and accrued interest. During fiscal year 1984, a "fund" was established to control the expenditure of the proceeds of a bond sale. The "fund" was established to pay for certain construction work to be performed on the System.

Advance Refunding

On August 1, 2005 the County issued Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B in the amounts of \$5,010,000 and \$2,315,000, respectively. The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2005 were used to purchase U.S. government securities, and those securities were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B are redeemed on November 1, 2005. The advance refunding met the requirements of an in-substance debt defeasance and the refunded part of the Series 1996A and 1996B bonds were removed from long-term debt.

As a result of the advance refunding, the Cameron County International Toll Bridge System decreased its total debt service requirements by \$1,672,305, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$367,254, after reduction of prior funds on hand of \$1,191,350. These savings and economic gain are part of the savings disclosed in Note 11C above.

On October 15, 2007, Cameron County authorized the issuance of Cameron County, Texas International Toll Bridge System Revenue Refunding Bonds, Series 2007 to refund the International Toll Bridge System Revenue Improvement Bonds, Series 1997, \$6,125,000. These bonds are payable from and secured by the net revenues of the Toll Bridge System. The 2007 Refunding Bonds were sold at par (\$4,005,000) with an additional Toll Bridge contribution of \$167,508 for bond issuance costs. Present Value savings on this Revenue Refund 2007 issue were \$206,932.

Certificates of Obligation

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

11. LONG TERM DEBT (continued)

Certifications of Obligation (continued)

engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System are \$1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031.

Cameron County issued \$16,075,000 Certificates of Obligation, Series 2008 dated October 15, 2008 to pay for obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the Carrizalez Rucker Detention Center; district courtroom improvements and judicial computer system software; engineering and construction costs for the Veteran's and Free Trade Bridges; design, planning, acquisition, construction of right-of-ways for the Flor de Mayo Bridge; renovation of county buildings located across the Dancy

County Courthouse; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural and engineering). Capital improvement costs for the International Toll Bridge System are \$9,100,000. Debt financed capital improvements for the International Bridge System are recognized as an outstanding obligation of this proprietary fund and the International Toll Bridge System has recognized this debt. The issuance had a premium of \$222,184. The annual interest rates range from 5.0% to 6.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

As a result of the issuance of Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B; the International Toll Bridge System has recognized this outstanding obligation as this Limited Tax Refunding issuance was debt financed capital improvements for proprietary funds.

Certificates of Obligations issued by Cameron County for capital improvements of *International Toll Bridge* including interest payments are as follow:

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2012	\$1,266,933	\$860,466	\$2,127,399
2013	970,660	722,924	1,693,584
2014	755,533	680,396	1,435,929
2015	514,066	615,900	1,129,966
2016-2021	4,059,169	3,083,048	7,142,217
2022-2031	<u>7,565,466</u>	<u>2,254,674</u>	<u>9,820,140</u>
TOTAL	<u>\$15,131,827</u>	<u>\$ 8,217,408</u>	<u>\$23,349,235</u>

Certificates of Obligation
Cameron County Parks

The County issued Certificates of Obligation Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by County Parks, a proprietary fund.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

11. LONG TERM DEBT (continued)
Cameron County Parks (continued)

As a result of the issuance of \$8,000,000 in Certificates of Obligation, Series 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion and/or renovation of certain public property, specifically being improvements and additions to, and/or acquisition of, various public parks and other public recreation facilities located throughout the County; and to pay costs of issuance of the Certificates, the County included in its annual ad valorem tax, within limitations prescribed by law, an amount sufficient to meet the debt service requirements on these Certificates. The Park System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. This Certificate of Obligation issue is an obligation of County Parks System.

Certificates of Obligations issued by Cameron County for capital improvements of *Cameron County Parks System* including interest payments are as follow:

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2012	\$335,000	\$398,342	\$733,342
2013	362,092	368,270	730,362
2014	411,754	353,322	765,076
2015	438,443	337,370	775,813
2016-2021	3,184,277	1,610,506	4,794,783
2022-2031	<u>4,636,034</u>	<u>765,251</u>	<u>5,401,285</u>
TOTAL	<u>\$ 9,367,600</u>	<u>\$3,833,061</u>	<u>\$13,200,661</u>

Defeased Debt
Toll Bridge System

On August 1, 1989, Cameron County issued \$4,200,000 International Toll Bridge System Revenue Refunding and Improvement Bonds; Series 1989. The net proceeds of \$3,740,275 from said issue (after payment of \$459,725 in issue costs and accrued interest) were used to purchase U.S. Treasury obligations for the advance refunding of the 1983 Toll Bridge Revenue Bonds in the amount of \$2,500,000, and \$1,515,275 were utilized in the Toll Bridge Construction Fund for the acquisition of real property.

On January 15, 1996, Cameron County issued \$10,880,000 International Toll Bridge System Combination Tax and Revenue Refunding Bonds, Series 1996-A. The net proceeds of \$10,731,885 from said issue, (after payment of \$317,802 in issue costs and accrued interest), were used to purchase U.S. Treasury obligations for the advance refunding of the \$4,200,000 Toll Bridge System Revenue Refunding and Improvement Bonds, Series 1989, the \$1,800,000 International Toll Bridge Revenue Bonds, Series 1991, and the \$5,000,000 International Toll Bridge Revenue Bonds, Series 1992, bonds outstanding totaled \$1,085,000.

Additionally, the U.S. Treasury obligations were deposited in an irrevocable trust with an escrow agent to provide for debt service payments of the \$4,200,000 Toll Bridge System Revenue Refunding and Improvement Bonds, Series 1989, the \$1,800,000 International Toll Bridge Revenue Bonds, Series 1991, and the \$5,000,000 International Toll Bridge Revenue Bonds, Series 1992. As a result, the bonds referred to above are considered to be defeased, and the liability for those bonds has been removed from long-term debt. At September 30, 2011 defeased bonds outstanding remain of \$440,000. As a result of the advance refunding, the County will decrease its total debt service payments during the period of the new bond issue by \$517,303 and incur an economic gain of \$502,676 (difference between present values of debt service payments on old and new debt).

The purpose of the advance refunding of the above-mentioned Revenue Bond issues was to achieve savings through reduced interest rates made possible by including a limited tax pledge as security.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

12. RISK MANAGEMENT

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk pools, purchasing commercial insurance, self-insurance with specific and aggregate stop-loss insurance, and full self insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year. The County purchases \$500,000 in coverage for public employees theft and dishonesty blanket bond through National Union Five Insurance Company of Pittsburgh.

WORKERS' COMPENSATION INSURANCE

The County is a member of a risk pool for Workers' Compensation Insurance administered by the Texas Association of Counties (TAC). TAC's Workers' Compensation Self-Insurance Fund was created to enable each county or county-related governmental entity to provide for self-insurance. The County participates in the fund under an agreement pursuant to the provisions of Article 8309h of the Texas Workers' Compensation Act. TAC's Workers' Compensation Insurance Program provides medical and indemnity payments, as required by law, for job-related injuries up to the State's statutory limits. Interfund premiums for workers' compensation are determined by position class code, at actuarially determined rates. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. The policy renews annually on January 1. The plan-year is reported on a calendar year basis. The County's 2010 calendar year contribution was \$1,124,531.

The following is a schedule of premiums paid and claims incurred:

Calendar* Year	Workers' Compensation Insurance Premium Paid	Workers' Compensation Insurance Claims Paid	Claims (Over) Under Premium Paid
2008	1,412,298	923,479	488,819
2009	959,750	493,230	466,520
2010	1,124,531	634,463	490,068

OTHER INSURANCE

The County is also a member of a risk pool for automobile, general liability, and property and casualty insurance. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. General liability policy has an anniversary date of March 19 and automobile liability policy has an anniversary date of July 1st. The following are the coverage limits of the policies:

AUTOMOBILE LIABILITY COVERAGE		Personal Injury Protection
<u>Bodily Injury*</u>	<u>Property Damage*</u>	
\$100,000 per person	\$100,000 per occurrence	\$5,000 per person
\$300,000 per occurrence		
-Coverage for County-owned vehicles		-Coverage for non-owned and hired vehicles
-Personal injury protection for specified vehicles		-Limited Mexico coverage
-Includes uninsured/under insured motorists		-The deductible is \$1,000 per occurrence.

The annual premium is \$152,661 for the period July 1, 2011 through July 1, 2012.
Insurance premium provides coverage for 509 vehicles
No settlements exceeded insurance coverage during the past three years.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

12. RISK MANAGEMENT (continued)

COMPREHENSIVE GENERAL LIABILITY COVERAGE

<u>Bodily Injury*</u>	<u>Property Damage*</u>	<u>Employee Benefits</u>	<u>Personal and Adv Injury Liability</u>
\$100,000 per person	\$100,000 per occurrence	\$100,000 per occurrence	\$100,000 per person
\$300,000 per occurrence			\$300,000 per offense aggregate

-The deductible is \$5,000 per occurrence. The annual premium is \$142,689 for the period July 1, 2011 through July 1, 2012. No settlements exceeded insurance coverage during the past three years.

PROPERTY AND CASUALTY COVERAGE

The property and casualty insurance covers buildings, structures, and personal property, including coverage extensions for earth movement, flood, accounts receivable, valuable records, demolition, increased costs of construction, transit, business interruption, mobile equipment, builder's risk, and loss of rents. Specifically excluded is coverage for fine arts, physical damage to owned automobiles and leasehold interests. Each type of asset covered has specific liability limits and deductibles.

EMPLOYEE HEALTH AND LIFE BENEFITS

On May 1, 1989, Cameron County established a limited risk management program for health and life benefits provided to active and retired employees and their dependents. Premiums are paid into the Internal Service Fund (Health and Life Benefits Fund) by all funds through payroll contributions and are available to pay claims, administrative costs, and claims reserves. Administrative costs include the cost of individual stop loss insurance (\$100,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve), as well as fees charged by a Third Party Administrator (TPA).

Premiums are based upon coverage for the defined fixed administrative fees and the per capita costs of anticipated aggregate health care spending for the upcoming year. Over the past several years, actual costs have decreased as Cameron County has promoted Wellness Plans and Preventative Care, thus resulting in a Fund Balance of \$3,237,686. Currently, the Fund's board is examining program saving measures, greater participation of the plan users, and alternate plans for provision of service to insure the financial well being of the program as well as maintaining the ability to provide the level of care desired by the County.

During fiscal year 2011, a total of \$7,500,766 was paid in benefits and \$1,488,581 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$459,066 as of September 30, 2011. Changes in the balances of claims liabilities during the past three years follow:

	<u>Fiscal Year 2010-2011</u>	<u>Fiscal Year 2009-2010</u>	<u>Fiscal Year 2008-2009</u>
Unpaid claims, beginning of fiscal year	\$286,808	\$ 310,082	\$ 366,285
Incurred claims (including incurred but not reported)	7,673,024	6,653,245	5,880,870
Payments of claims	(7,500,766)	(6,676,519)	(5,937,073)
Unpaid claims, end of fiscal year	<u>\$ 459,066</u>	<u>\$ 286,808</u>	<u>\$ 310,082</u>

PUBLIC OFFICIALS AND LAW ENFORCEMENT LIABILITY

The County self-insures its activities that are normally covered with public officials (errors and omissions) insurance and law enforcement liability insurance. Lawsuits involving wrongful termination, sexual harassment, and breach of contract are typically covered through Public Officials Insurance; whereas, civil rights violations, illegal search and wrongful

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

12. RISK MANAGEMENT (continued)

Public Officials and Law Enforcement Liability (continued)

incarceration are covered by Law Enforcement Liability Insurance. Since the County is self-insured in these areas of liability, there are no exclusions. Insurance policies purchased from private insurance companies could exclude certain coverages that would leave the County uninsured. Therefore, the lawsuits listed below may or may not have been specifically covered by an acquired insurance policy. Because the County is self-insured with regards to law enforcement liability and public officials liability, all settlements exceed insurance coverage amounts. The County is currently defending against various lawsuits concerning Public Officials and Law Enforcement Liability. While the final outcome of these lawsuits cannot be certain, the County has reserved \$500,000 to provide for a contingency in cases in which the County may be adversely ruled upon.

ENTERPRISE ACTIVITY COVERAGE

The System maintains insurance coverage for fire, extended coverage, malicious mischief, and toll equipment coverage. Vehicles are self-insured as to comprehensive collision coverage; however, auto liability coverage is provided through the Texas Association of Counties in amounts above the legal requirements. The County insures the bridge spans for property damage in amounts significantly less than the historical cost of each bridge through McGriff Insurance Agency, AGCS Marine Ins. Co. (Alianz).

The Gateway International Bridge has \$3,300,000 in coverage for the bridge span property damage and \$5,500,000 for use and occupancy coverage protecting from loss of revenues. The Free Trade Bridge at Los Indios has \$4,900,000 to cover property damage to the bridge spans and \$2,500,000 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has \$4,900,000 to cover property damage to the bridge spans and \$6,500,000 for use and occupancy coverage protecting from loss of revenues. A significant portion of the amounts capitalized in toll bridges and approaches constitute nonconstruction costs such as environmental assessments, presidential permits, U.S. Coast Guard Permits, legal, engineering, geotechnical surveying, archeological examination, as well as land and site preparation. Most of these costs will not recur should a bridge span need replacement or repair. In addition, private engineering firms structurally inspect all international bridges.

Windstorm and Hail insurance coverage is included under General Property Insurance coverage provided by Diamond State Insurance Company with a 2% deductible for Enterprise Funds of Cameron County. Flood insurance coverage in the amount of \$2,522,500 is provided for buildings by Harleysville Ins. Co. and NFIP.

13. COMMITMENTS AND CONTINGENCIES

LITIGATION

The County is presently a defendant in various lawsuits. While the County plans to vigorously defend itself, legal counsel for the County cannot assess the loss, if any, that may result from unfavorable judgments against the County.

The County is also a defendant in cases involving law enforcement operations. The County is self-insured with regards to law enforcement liability. A number of these cases have been dismissed; however, the resolution of those matters still pending is not expected to have a material effect on the County's financial condition.

The County is a defendant in a real estate case where Plaintiffs allege County abandoned an easement that was given to County Parks for the use of park purposes. This is a complicated case involving donated land that Commissioners Court sought to develop by leasing land for development of a hotel complex within the park. The outcome of this case is not known at this time and the material effect, if any, is not known.

In February 2011, a 7 year old child drowned in a Community Park swimming pool located on land leased by Cameron County from the Catholic Diocese in Santa Maria. The pool was not in operation at the time. Texas Association of Counties, the County's Tort Claims Act insurance carrier, has been notified. The incident should be covered by insurance under the County's Tort Claims Act coverage. Under the Act, damages are limited to \$100,000 per person up to a maximum of \$300,000. No damages outside of the County's coverage are anticipated at this time. Suit has been filed and the County is being defended by the Law Firm of Willette and Guerra.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

13. COMMITMENTS AND CONTINGENCIES (continued)

INTERLOCAL AGREEMENTS

Harlingen, Texas and San Benito, Texas

On June 3, 1991, Cameron County entered into an agreement with the Cities of San Benito, Texas and Harlingen, Texas, whereby the County would finance, construct and operate an international toll bridge located at Los Indios, Texas approximately eight miles south of both communities. The revenue bonds issued are payable from the revenues of the County's Toll Bridge System. Each of the cities has agreed to pay the lesser of \$200,000 annually, or 25% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds.

Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Los Indios Toll Bridge Bonds, will be distributed 25% to each city and 50% to the County. The Free Trade Bridge at Los Indios opened November 1, 1992. The results of operations for the Free Trade Bridge at Los Indios for the period ending September 30, 2011 produced a \$786,256 surplus as defined by the interlocal agreement. Distributions to the cities are done on a monthly basis with final adjustments after year end closing. Cities of San Benito and Harlingen each received a surplus distribution of \$196,564.

Brownsville, Texas

On January 12, 1990, the County entered into an agreement with the City of Brownsville, Texas, whereby the County would finance, construct and operate an international toll bridge located in Southeast Brownsville, Texas, approximately two miles east of Gateway International Toll Bridge. Revenue bonds issued are payable from the revenues of the County's Toll Bridge System. The City of Brownsville, Texas agreed to pay the lesser of \$400,000 annually, or 50% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds. Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Toll Bridge Bonds, will be distributed equally between the City and the County. The bridge opened in April 1999. During the period of bridge construction, the City and County paid the net annual debt service and such payments were recorded as contributed capital. The results of operations for the Veterans Bridge for the year ended September 30, 2011 produced a distribution to City of Brownsville of \$1,528,935. The following is a summary of the interlocal transactions between the City of Brownsville, Texas and the County:

Surplus Distributed from Operations			
Fiscal Year Ended	Cameron	City of	Total
September 30,	County(50%)	Brownsville(50%)	Surplus
			(Deficiency)
2011	\$1,528,935	\$1,528,935	\$3,057,870
2010	1,468,453	1,468,453	2,936,906
2009	1,243,110	1,243,110	2,486,220
2008	2,004,538	2,004,538	4,009,076
2007	2,716,305	2,716,305	5,432,610
2006	2,930,652	2,930,652	5,861,304
2005	2,496,070	2,496,070	4,992,140
2004	2,457,949	2,457,949	4,915,898
2003	2,219,659	2,219,659	4,439,318
2002	1,868,996	1,868,996	3,737,992
2001	1,544,804	1,544,804	3,089,608
Total	\$22,479,471	\$22,479,471	\$44,958,942

Cameron County Regional Mobility Authority (CCRMA)

On April 11, 2006 the County entered into an agreement with the Cameron County Regional Mobility Authority (CCRMA) whereby the County would provide a loan of \$250,000 for the purpose of assisting the CCRMA in its organizational efforts. In addition, the Cameron County Auditor's office oversees all financial transactions for the CCRMA. On May 23, 2006 the County and the CCRMA entered into another agreement to prepare route analysis, schematic design and environmental

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

13. COMMITMENTS AND CONTINGENCIES (Continued)

Interlocal Agreements (continued)

assessment to include a finding of no significant impact for the North Rail Relocation Project and the FM 509 extension between its current termination point and Expressway 77. The funds for the work will be provided by Cameron County through Project Road Map. The County also entered into an agreement to provide administrative services to the CCRMA for which they will be reimbursed \$70,000. CCRMA aggressively continues to work with Texas Department of Transportation on a number of transportation projects: West Parkway in Brownsville, East Loop SH32, 2nd Access to South Padre Island area, Port Isabel Access Road, West Rail Relocation, FM509 and SH550 Phase II and Phase III, Olmito Rail Expansion/Harlingen Relocation and I-69/US77.

Tax Increment Reinvestment Zones (TIRZ)

Cameron County is a participant in a number of reinvestment zones with local municipalities: City of La Feria Reinvestment Zone #1, City of Brownsville and Reinvestment Zone #1 in Brownsville; City of San Benito and San Benito Reinvestment Zone #1. Cameron County Commissioners Court appoints one representative to each zone board; county representative is usually the county commissioner in whose precinct the zone is located. The City of La Feria and City of Brownsville are expected to submit accounting reports for year ending 9/30/11, however, this information has not been received. There were no distributions during this fiscal year and liabilities are not expected to be material.

14. RETIREMENT PLAN

Plan Description

Cameron County provides retirement, disability and death benefits, for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide, Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 586 nontraditional defined benefit pension plans. TCDRS issues an aggregate comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan's provisions are adopted by the governing body of the employer, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits, with interest. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDR Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 8.48% for the months of the accounting year in 2010 and 8.51% for the months of the accounting year in 2011.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

14. RETIREMENT PLAN (continued)

Funding Policy

The contribution rate payable by the employee members for the calendar years 2010 and 2011 is the rate of 7.00% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost

For the employer's accounting year ended September 30, 2011, the annual pension cost for the TCDRS plan for its employees was \$4,229,220 and the actual employer contributions were \$5,136,892. Employer contribution represents the amount County needs to contribute to fund future benefits for current, former and retired employees. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2010 and December 31, 2011, the basis for determining the contribution rates for calendar years 2010 and 2011.

The required contribution was determined as part of the December 31, 2010 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2010 included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4 percent. Both (a) and (b) included an inflation component of 3.5 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis.

The most recent actuarial valuation, dated December 31, 2010, is as follows:

Actuarial Valuation Information

	<u>12/31/2008</u>	<u>12/31/2009</u>	<u>12/31/2010</u>
Actuarial valuation date	entry age	entry age	entry age
Actuarial cost method	level percentage	level percentage	level percentage
Amortization method	of payroll, closed	of payroll, closed	of payroll, closed
Amortization period	20 years	20 years	20 years
Asset valuation method	SAF: 10-yr smoothed ESF: Fund Value	SAF: 10-yr smoothed ESF: Fund Value	SAF: 10-yr smoothed ESF: Fund value
Actuarial Assumptions:			
Investment return*	8.00%	8.00%	8.00%
Projected salary increases*	5.30%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

*Includes inflation at the stated rate

Trend Information
for the Retirement Plan for the Employees of Cameron County, Texas

<u>Accounting Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
2005	3,367,637	100%	0
2006	3,571,441	100%	0
2007	3,745,935	100%	0
2008	3,910,805	100%	0
2009	3,986,223	100%	0
2010	4,229,220	100%	0

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

14. RETIREMENT PLAN (continued)

Funded Status & Funding Progress

As of December 31, 2010, the most recent actuarial valuation date, the plan was 90.0 percent funded. The actuarial accrued liability for benefits was \$156,649,471, and the actuarial value of assets \$141,393,519, resulting in an unfunded actuarial accrued liability of \$15,255,652. The annual covered payroll was \$57,141,769 and the ratio of the UAAL to the covered payroll was 26.7 percent. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**Schedule of Funding Progress for the Retirement Plan
for the Employees of Cameron County, Texas**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/04	84,815,990	94,567,180	9,751,190	89.69%	43,786,102	22.27%
12/31/05	93,373,660	101,902,519	8,528,859	91.63%	44,873,621	19.01%
12/31/06	105,494,186	110,145,016	4,650,830	95.78%	49,198,903	9.45%
12/31/07	116,524,682	120,764,884	4,240,202	96.49%	51,477,007	8.24%
12/31/08	118,553,243	132,229,200	13,675,957	89.66%	54,361,802	25.16%
12/31/09	134,004,195	146,854,435	12,850,240	91.25%	56,201,915	22.86%
12/31/10	141,393,519	156,649,171	15,255,652	90.00 %	57,141,769	26.70%

Other Post Employment Benefits

Plan Benefits

Governmental Accounting Standards Board issued Statement No. 45 improving financial reporting by requiring systematic, accrual-basis measurement and recognition of Other Post Employment Benefits (OPEB) costs over a period that approximates an employee's years of service. In compliance with this statement, Cameron County has implemented the requirements of GASB Statement No. 45 during fiscal year 2008; GASB 45 benefits provided by Cameron County to retirees only includes medical benefits. Cameron County administers a single-employer defined benefit variety that covers employees, retirees and their spouses. The plan provisions allow members to retire upon attaining age 60 with 8 or more years of service or when the sum of their age and years of service equals 75 or more. Dependents of retirees who are not eligible for Medicare are also eligible for coverage while retiree is alive but they must pay for dependent coverage. Effective 10/1/07, retirees are not eligible for medical benefits after age 65. Participants under disability are eligible for continued medical coverage under COBRA but must pay the full premium. Cameron County does not offer dental, vision, hearing or life insurance benefits to retirees. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioner's Court. Monthly medical contributions required by retirees are as follow:

	<u>Retiree</u>	<u>Retiree & Spouse</u>	<u>Retiree & 1 Child</u>	<u>Retiree & more than 1 child</u>
Medical/Tx	\$250.78	\$468.78	\$400.78	\$425.78

Membership in the plan at 10/1/09 the date of the latest actuarial valuation, consists of the following:

Active Members: 1,413 members
Retirees and beneficiaries receiving benefits: 38 members

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

14. RETIREMENT PLAN (continued)

**MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN
GROUP TERM LIFE FUND**

Cameron County participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the Texas County & District Retirement System (TCDRS). This plan is referred to as the Group Term Life Fund (GTLF). This optional plan provides group term life insurance coverage to current eligible employees and, if elected by employers, to retired employees. The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000.

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the GTLF. This report may be obtained by writing to the Texas County & District Retirement System, P.O. Box 2034, Austin, Tx. 78768-2034 or by calling 1-800-823-7782.

Funding Policy

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Cameron County's contributions for the GTLF for the years ended 9/30/11, 2010 and 2009, were \$151,183, \$159,477, and \$159,581, respectively, which equaled the contractually required contributions each year.

Annual OPEB Costs and Net OPEB Obligation

The Annual Required Contribution (ARC) is the amount Cameron County would be required to report as an expense for fiscal year beginning October 1, 2009. The ARC is equal to the Normal Cost and an additional amount to amortize the unfunded Actuarial Accrued Liability (AAL) over 28 years on a closed basis. The ARC is the representation of an accounting expense and the County is not required to fund this expense or to contribute to a special separate trust. For fiscal year end 2011, the County's annual OPEB cost (expense) was \$3,639,362 for the post employment healthcare plan. Cameron County's annual OPEB cost, percentage of annual OPEB cost contribution and net OPEB obligation information is summarized below.

The following table shows the calculation of the Annual Required Contribution and Net OPEB Obligation.

	<u>10/1/07</u> <u>9/30/08</u>	<u>10/1/08</u> <u>9/30/09</u>	<u>10/1/09</u> <u>9/30/10</u>	<u>10/1/10</u> <u>9/30/11</u>
Annual Required Contribution	\$ 5,202,452	\$ 5,202,452	\$ 3,247,016	\$ 3,247,016
Interest on Net OPEB Obligation	-	-	398,883	533,679
Adjustment to ARC	-	-	-	-
Contributions Made	<u>(329,533)</u>	<u>(103,293)</u>	<u>(276,000)</u>	<u>(141,333)</u>
Change in Net OPEB Obligation	4,872,919	5,099,159	3,369,899	3,639,362
Net OPEB Obligation-beginning of year	<u>-</u>	<u>4,872,919</u>	<u>9,972,078</u>	<u>13,341,977</u>
Net OPEB Obligation - end of year	\$ 4,872,919	\$ 9,972,078	\$ 13,341,977	\$ 16,981,339

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

14. RETIREMENT PLAN (continued)

Trend Information

The following table show the annual OPEB Cost and Net OPEB obligation for the prior 3 years:

Fiscal Year End	Annual Required Contribution	Interest on OPEB	Adjustment to ARC	Increase (Decrease) to ARC	Net OPEB Obligation
09/30/08	5,202,452	-	(329,533)	4,872,919	4,872,919
09/30/09	5,202,452	-	(103,293)	5,099,159	9,972,078
09/30/10	3,247,016	398,883	(276,000)	3,369,899	13,341,977
09/30/11	3,247,016	533,679	(141,333)	3,639,362	16,981,339

As of 10/1/09, the most recent actuarial valuation date, the Plan was 0% funded. The actuarial accrued liability for benefits was \$19,807,065 and the actuarial value of assets was -0-. The covered payroll (annual payroll of active employees covered by the Plan) was \$57,141,769 and the ratio of the UAAL to the covered payroll was 34.7%.

SCHEDULE OF FUNDING PROGRESS

Unfunded 4.0% Discount Rate

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
10/1/2007	\$0	\$29,819,229	\$29,819,229	0.0%	\$48,724,142	61%
10/1/2008	\$0	\$29,819,229	\$29,819,229	0.0%	\$47,208,137	63%
10/1/2009	\$0	\$19,807,065	\$19,807,065	0.0%	\$49,052,791	40%
10/1/2010	\$0	\$19,807,065	\$19,807,065	0.0%	\$49,632,027	40%

Actuarial Methods and Assumptions

Cameron County's first actuarial study was completed as of 10/1/07; current actuarial study is reflected on data as of 10/1/09. The actuarial cost method used for determining benefit obligations is the Projected Unit Credit Cost Method. Under this methodology the actuarial present value of projected benefits is the value of benefits expected to be paid for both active and retirees. The Actuarial Accrued Liability (AAL) is the actuarial present value of benefits attributed to employee service rendered prior to valuation date. The AAL equals the present value of benefits multiplied to a fraction equal to service to date over service at expected retirement. Normal Cost is the actuarial present value of benefited attributed to one year of service. This equals the present value of benefits divided by service at the anticipated date of retirement. Retirees are not accruing anymore service; their normal cost is zero. In determining the ARC, the Unfunded AAL is amortized as a level dollar over 28 years on a closed basis. Actuarial assumptions are summarized in the chart listed:

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

14. RETIREMENT PLAN (continued)

Economic Assumptions

Discount Rate (liabilities)	Pay-as-you-go: 4.0% effective rate
Health Cost Trend (post- 65)	N/A. Medical benefits are not available after age 65.
Health Cost Trend (pre-65)	8.70% in the first year (FYE 2010) 7.40% in the 2nd year Downgrade by 4.70% per year in the 63rd. Year (FYE2072) and beyond

Retiree Premium Increases Same as trend disclosed above

Demographic assumptions regarding retirement and turnover are based on statistics taken from the Texas County and District Retirement System (TCDRS) pension valuation. For retirement prior to age 65, 100% of employees are assumed to elect continued coverage in retirement under the current plan. 50% of employees are assumed to have a covered spouse in retirement and no dependent children are assumed. Age of spouses covered are assumed to be same as retiree. Medical plan was reviewed as well participant census, paid claims and reinsurance recoveries data from the date September 2007 through May 10. Medical premiums are assumed to increase with the medical trends. Administrative expenses and stop loss premiums per employee per month for plan years 2008 thru 2011.

Cameron County has not funded a separate, irrevocable trust to fund annual OPEB costs. The discount rate used for OPEB determination costs is 4.0%; the County's long term expectation of returns on its operating funds. Retirement and withdrawal rates are the same as used by Texas County and District Retirement System in its actuarial valuations of retirement benefits.

Healthcare inflation rate used in this actuary study was determined by using health cost projection rates released by the Office of the Actuary at the Centers for Medicare and Medicaid Services (CMS). Inflation rate was determined for both medical costs and administrative costs.

HEALTH CARE INFLATION

<i>FYE</i>	<i>Pre-65</i>	<i>Post-65</i>
2010	8.70%	n/a
2011	7.40%	n/a
2012	6.20%	n/a
2013	5.90%	n/a
2014	5.90%	n/a
2015	5.80%	n/a
2016	5.80%	n/a
2017	5.80%	n/a

2057	4.80%	n/a
2058	4.70%	n/a

2068	4.70%	n/a
2069	4.60%	n/a
2070	4.60%	n/a
2071	4.60%	n/a
2072 and after	4.70%	n/a

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2011

14. RETIREMENT PLAN (continued)

The actuarial study was completed using (1) actuarial valuations that involve estimates of the value of reported amounts and assumptions about the probability of events far into the future and (2) these actuarial amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. OPEB calculations are based on the substantive plan in effect at the time of valuation and on the pattern of sharing of costs between employer and plan members.

Additional Disclosures

Texas Local Government Code, Chapter 175 requires counties make available continued health benefit coverage to retirees and their dependents beyond the end of an individual's employment with County. Texas Law does not require counties to fund all or any portion of such coverage. Effective October 1, 2007, County discontinued medical coverage after age 65. The County may incur a debt obligation to pay for OPEB cost for its retired employees so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such debt is incurred to provide the payment of the debt and has levied a tax for such purpose. Information and amounts presented in the County's Comprehensive Annual Financial Report relative to OPEB expense/expenditures, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles (GASB 45) and does not constitute or imply that the County has made a commitment or is legally obligated to provide OPEB benefits. Cameron County has not incurred a legal debt obligation for OPEB nor has it levied a tax for the same. The County does not have a separate audited GAAP basis postemployment benefit plan report available for defined benefit plans. Currently, the County funds costs associated with OPEB on a current "pay as you go" basis for each single year through annual appropriations authorized by Commissioners Court during the annual County Budget Adoption Process.

15. PRIOR PERIOD ADJUSTMENTS

Cameron County issued Series 2005 Limited Tax Refunding \$21,420,000, Series 2007 Certificates of Obligation \$8,000,000, Series 2008 Certificates of Obligation \$16,075,000 for capital projects. County issuances of this long term debt included debt financed capital contributions from general government for business type activities. At the time of issuance, business type long term debt from these issuances was recognized as a note payable to Limited Tax Bonds Fund and as a note receivable in Limited Tax Bonds Fund. Cameron County believes that the proper accounting principle preferable in this debt recognition is to recognize this debt as long term debt of business type activities. This change has been implemented as of 9/30/11. It is the intent of Cameron County for proprietary funds to pay these debt financed capital funding obligations in compliance with bond covenants.

REQUIRED SUPPLEMENTARY INFORMATION
(unaudited)

REQUIRED SUPPLEMENTARY INFORMATION

**CAMERON COUNTY TCDR
SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll
12/31/1998	46,004,136	54,381,167	8,377,031	84.60%	26,453,451	31.67%
12/31/1999	50,840,391	59,136,340	8,295,949	85.97%	30,655,949	27.06%
12/31/2000	56,516,320	64,784,817	8,268,497	87.24%	32,532,534	25.42%
12/31/2001	62,598,170	71,168,785	8,570,615	87.96%	34,379,083	24.93%
12/31/2002	69,003,064	78,981,989	9,978,925	87.37%	37,269,024	26.78%
12/31/2003	77,233,976	86,294,229	9,060,253	89.50%	40,609,115	22.31%
12/31/2004	84,815,990	94,567,180	9,751,190	89.69%	43,786,102	22.27%
12/31/2005	93,373,660	101,902,519	8,528,859	91.63%	44,873,621	19.01%
12/31/2006	105,494,186	110,145,016	4,650,830	95.78%	49,198,903	9.45%
12/31/2007	116,524,682	120,764,884	4,240,202	96.49%	51,477,007	8.24%
12/31/2008	118,553,243	132,229,200	13,675,957	89.66%	54,361,802	25.16%
12/31/2009	134,004,195	146,854,435	12,850,240	91.25%	56,201,915	22.86%
12/31/2010	141,393,519	156,649,171	15,255,652	90.26%	57,141,769	26.70%

**CAMERON COUNTY OPEB
SCHEDULE OF FUNDING PROGRESS
Unfunded 4.0% Discount Rate**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
10/1/2007	\$0	\$29,819,229	\$29,819,229	0.00%	\$ 48,724,142	61%
10/1/2008	\$0	\$29,819,229	\$29,819,229	0.00%	\$ 47,208,137	63%
10/1/2009	\$0	\$19,807,065	\$19,807,065	0.00%	\$ 49,052,791	40%
10/1/2010	\$0	\$19,807,065	\$19,807,065	0.00%	\$ 49,632,027	40%

CAMERON COUNTY, TEXAS
Required Supplementary Information
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual
For the Fiscal Year Ended September 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 45,060,326	\$ 45,060,326	\$ 45,156,027	\$ 95,701
Licenses and permits	537,892	537,892	660,635	122,743
Intergovernmental	3,988,404	4,318,909	5,055,218	736,309
Charges for services	7,137,594	7,141,661	6,995,622	(146,039)
Fines and forfeitures	4,611,001	4,640,880	5,477,481	836,601
Miscellaneous	3,347,382	3,817,946	3,613,637	(204,309)
TOTAL REVENUES	64,682,599	65,517,614	66,958,620	1,441,006
EXPENDITURES				
General government	15,405,545	15,238,860	14,952,537	286,323
Law enforcement and public safety	49,199,828	50,885,848	50,601,206	284,642
Health	2,519,529	2,474,440	2,419,788	54,652
Welfare	4,655,255	4,826,087	4,815,865	10,222
TOTAL EXPENDITURES	71,780,157	73,425,235	72,789,396	635,839
Excess of Revenues Over (Under) Expenditures	(7,097,558)	(7,907,621)	(5,830,776)	2,076,845
OTHER FINANCING SOURCES (USES)				
Gain on Sale of capital assets	50,000	50,000	98,629	48,629
Sale of Land	0	0	0	0
Capital lease financing	0	789,841	789,841	0
Transfers in	7,272,932	7,289,016	6,747,596	(541,420)
Transfers (out)	(225,374)	(449,431)	(449,415)	16
TOTAL OTHER FINANCING SOURCES (USES)	7,097,558	7,679,426	7,186,651	(492,775)
Net change in fund balance	0	(228,195)	1,355,875	1,584,070
Fund Balance - beginning	5,195,954	5,195,954	5,195,954	0
Prior period adjustment		0	0	
FUND BALANCE - ending	\$ 5,195,954	\$ 4,967,759	\$ 6,551,829	\$ 1,584,070

CAMERON COUNTY, TEXAS
Required Supplementary Information
SPECIAL ROAD AND BRIDGE FUND
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual
For the Fiscal Year Ended September 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Tax Revenues	\$ 5,033,657	\$ 5,033,657	\$ 5,100,661	\$ 67,004
Licenses and Permits	2,498,174	2,498,174	2,636,826	138,652
Intergovernmental Revenues (State shared)	981,584	1,905,917	2,227,546	321,629
Miscellaneous Revenues	1,429,494	1,880,619	1,185,569	(695,050)
TOTAL REVENUES	<u>9,942,909</u>	<u>11,318,367</u>	<u>11,150,602</u>	<u>(167,765)</u>
EXPENDITURES				
HIGHWAYS AND STREETS:				
GIS	246,578	304,770	286,136	18,634
District Attorney	34,362	35,189	34,442	747
Precinct #1 Commissioner Staff	92,114	95,226	92,744	2,482
Precinct #2 Commissioner Staff	93,402	94,292	87,670	6,622
Precinct #3 Commissioner Staff	103,834	104,598	97,837	6,761
Precinct #4 Commissioner Staff	98,407	98,822	94,007	4,815
Consolidated Road Districts M & O	6,406,572	7,930,335	8,093,356	(163,021)
Colonia Paving	393,656	674,631	626,690	47,941
FEMA Projects	0	674,906	620,075	54,831
Engineering & Right-of-Way	893,616	792,723	735,106	57,617
Planning and Inspection	740,368	721,356	700,706	20,650
TOTAL HIGHWAYS AND STREETS	<u>9,102,909</u>	<u>11,526,848</u>	<u>11,468,769</u>	<u>58,079</u>
DEBT SERVICE:				
Principal retirement	800,000	939,623	939,623	0
Interest	90,000	90,000	79,308	10,692
TOTAL DEBT SERVICE	<u>890,000</u>	<u>1,029,623</u>	<u>1,018,931</u>	<u>10,692</u>
TOTAL EXPENDITURES	<u>9,992,909</u>	<u>12,556,471</u>	<u>12,487,700</u>	<u>68,771</u>
Excess of Revenues Over (Under) Expenditures	<u>(50,000)</u>	<u>(1,238,104)</u>	<u>(1,337,098)</u>	<u>(98,994)</u>
OTHER FINANCING SOURCES (USES):				
Capital lease financing	0	607,849	607,848	(1)
Transfer (out)	0	0	0	0
Transfer in	0	0	0	0
Sale of Capital assets	50,000	50,000	91,200	41,200
TOTAL OTHER FINANCING SOURCES (USES)	<u>50,000</u>	<u>657,849</u>	<u>699,048</u>	<u>41,199</u>
Net change in fund balances	<u>0</u>	<u>(580,255)</u>	<u>(638,050)</u>	<u>(57,795)</u>
Fund Balance - beginning	<u>0</u>	<u>580,255</u>	<u>4,608,022</u>	<u>4,027,767</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,969,972</u>	<u>\$ 3,969,972</u>

CAMERON COUNTY, TEXAS
Notes to Required Supplementary Information

September 30, 2011

Budgetary information – The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County’s Auditor and approved by the Commissioners Court following a public hearing. The County maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County’s governing body in as such is a good management control device. The following are the funds which have legally adopted budgets: General Fund, Debt Service Funds and Special Revenue Funds. Project-length financial plans are adopted for the Capital Projects Funds.

The budget law of the State of Texas provides that “the amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in said funds plus the anticipated revenues for the current year for which the budget is made as estimated by the County Auditor.” In addition, the law provides that the Commissioners Court “may, upon proper application, transfer an existing budget surplus during the year to a budget of like kind and fund but no such transfer shall increase the total budget.”

Each year, all departments submit to the County Auditor requests for appropriation. These requests are reviewed, compiled and presented to the Commissioners Court for approval. The Commissioners Court conducts departmental budget reviews, adjusts budget requests to final form and conducts a public hearing in the County Administration Building. One copy of the proposed budget must be filed with the County Clerk and one with the County Auditor. Copies must be available to the public. The Commissioners Court must provide for the public hearing on the budget on some date within seven calendar days after the filing of the budget and prior to October 1 of the current fiscal year.

The County controls appropriations at the category level (i.e., personnel, fringe, overtime, travel and education, facilities, services, equipment, supplies, vehicles, healthcare and debt) for each department/project within the General Fund and the Special Revenue Funds. Grants are budgeted in total and not at the category level. All Debt Service Funds’ expenditures for principal and interest on long-term debt are considered to be in the debt category. Appropriation transfers may be made between categories or departments only with the approval of the Commissioners Court. Such transfers were made during fiscal year 2011. Unencumbered funds lapse at fiscal year end. The original budgets presented in the report are the approved budgets before amendments and transfers. The final budgets presented in this report reflect the budgets as amended for all appropriation transfers processed during the fiscal year. More comprehensive accounting of activity on the budgetary basis is provided in a separate report, which is available for public inspection in the office of the Cameron County Auditor, 1100 E. Monroe St., Brownsville, Texas 78520.

Encumbrances – Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts and other commitments for the expenditure of monies) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because commitments will be re-appropriated and honored during the subsequent year.

FUNDS WITH EXCESS EXPENDITURES OVER APPROPRIATIONS

There were no funds with excess expenditures over budgeted.

SUPPLEMENTARY INFORMATION

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

SPECIAL REVENUE

	FEDERAL TASK FORCE GRANT FUND	COLONIA PAVING PROJECT FUND	JUDICIAL COURTHOUSE SECURITY FUND	LATERAL ROAD FUND	LAW LIBRARY FUND	OTHER GOVERNMENTAL ELECTIONS FUND	FEDERAL BLOCK GRANT FUND	CHAPTER 19 FUND
ASSETS								
Cash	\$ 78,378	\$ 237,630	\$ 0	\$ 325,363	\$ 319,028	\$ 111,316	\$ 180,070	\$ 9,894
Accounts receivable	0	175,892	0	58,030	0	149,755	2,510	0
Due from other governments	61,113	0	0	0	0	(8,559)	330,983	0
Due from other funds	23,207	2,000	0	0	0	0	193,587	0
Other assets	0	0	0	0	0	5,421	0	0
TOTAL ASSETS	<u>\$ 162,698</u>	<u>\$ 415,522</u>	<u>\$ 0</u>	<u>\$ 383,393</u>	<u>\$ 319,028</u>	<u>\$ 257,933</u>	<u>\$ 707,150</u>	<u>\$ 9,894</u>
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 0	\$ 20,406	\$ 0	\$ 0	\$ 12,200	\$ 934	\$ 6,468	\$ 0
Wages, fringe and accrued absences payable	0	0	0	0	1,437	1,300	0	0
Due to other governments	143,111	0	0	0	0	12,460	165	3,671
Due to other funds	19,587	395,116	0	0	16,138	168,702	684,425	6,223
TOTAL LIABILITIES	<u>162,698</u>	<u>415,522</u>	<u>0</u>	<u>0</u>	<u>29,775</u>	<u>183,396</u>	<u>691,058</u>	<u>9,894</u>
FUND BALANCE								
Restricted	0	0	0	383,393	289,253	74,537	16,092	0
TOTAL FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>383,393</u>	<u>289,253</u>	<u>74,537</u>	<u>16,092</u>	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 162,698</u>	<u>\$ 415,522</u>	<u>\$ 0</u>	<u>\$ 383,393</u>	<u>\$ 319,028</u>	<u>\$ 257,933</u>	<u>\$ 707,150</u>	<u>\$ 9,894</u>

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

SPECIAL REVENUE

	FEDERAL LAW ENFORCEMENT FUND	O.N.D.C.P FUND	BORDER HEALTH ISSUES FUND	TDH - IMMUNIZATION ACTION PLAN FUND	VICTIMS OF CRIME FUND	TUBERCULOSIS PROGRAM FUND	HEALTH BLOCK GRANT FUND	DEL MAR HEIGHTS FUND
ASSETS								
Cash	\$ 39,977	\$ 480,530	\$ 38,348	\$ 91,446	\$ 72,809	\$ 76,447	\$ 327,679	\$ 0
Accounts receivable	146,442	8,341	0	0	11,085	0	0	0
Due from other governments	527,324	319,046	212,405	257,748	64,836	104,859	67,791	0
Due from other funds	97,278	0	0	14,024	64,915	1,895	190,345	0
Other assets	0	0	0	0	0	0	(156)	0
TOTAL ASSETS	<u>\$ 811,021</u>	<u>\$ 807,917</u>	<u>\$ 250,753</u>	<u>\$ 363,218</u>	<u>\$ 213,645</u>	<u>\$ 183,201</u>	<u>\$ 585,659</u>	<u>\$ 0</u>
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 81,369	\$ 39,583	\$ 7	\$ 11,042	\$ 26,903	\$ 8,818	\$ 11,656	\$ 0
Wages, fringe and accrued absences payable	0	0	2,301	17,329	12,221	8,459	11,644	0
Due to other governments	0	67,927	394	257	14,295	64	436	0
Due to other funds	729,652	684,322	248,051	283,459	145,467	165,860	147,446	0
TOTAL LIABILITIES	<u>811,021</u>	<u>791,832</u>	<u>250,753</u>	<u>312,087</u>	<u>198,886</u>	<u>183,201</u>	<u>171,182</u>	<u>0</u>
FUND BALANCE								
Restricted	0	16,085	0	51,131	14,759	0	414,477	0
TOTAL FUND BALANCE	<u>0</u>	<u>16,085</u>	<u>0</u>	<u>51,131</u>	<u>14,759</u>	<u>0</u>	<u>414,477</u>	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 811,021</u>	<u>\$ 807,917</u>	<u>\$ 250,753</u>	<u>\$ 363,218</u>	<u>\$ 213,645</u>	<u>\$ 183,201</u>	<u>\$ 585,659</u>	<u>\$ 0</u>

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

SPECIAL REVENUE

	VALLE ESCODIDO SEWER PROJECT	COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND	WIC FUND	WEED AND SEED PROGRAMS FUND	ELSALADO SEWER PROJECT FUND	LA FERIA GARDENS FUND	HARRIS TRACT FUND	LA CAMPELO WATER FUND
ASSETS								
Cash	\$ 9,243	\$ 2,982,332	\$ 174,159	\$ 18,091	\$ 3	\$ 0	\$ 0	\$ 888
Accounts receivable	0	0	0	0	0	0	0	0
Due from other governments	0	28,182	1,033,912	3,469	0	0	0	0
Due from other funds	0	197,748	627,921	2,888	0	0	0	0
Other assets	0	74	5,618	0	0	0	0	0
TOTAL ASSETS	<u>\$ 9,243</u>	<u>\$ 3,208,336</u>	<u>\$ 1,841,610</u>	<u>\$ 24,448</u>	<u>\$ 3</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 888</u>
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 0	\$ 13,053	\$ 48,235	\$ 300	\$ 0	\$ 0	\$ 0	\$ 311
Wages, fringe and accrued absences payable	0	9,458	84,288	587	0	0	0	0
Due to other governments	0	34,008	2,477	1,981	0	0	0	0
Due to other funds	9,243	0	1,706,610	16,000	3	0	0	577
TOTAL LIABILITIES	<u>9,243</u>	<u>56,519</u>	<u>1,841,610</u>	<u>18,868</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>888</u>
FUND BALANCE								
Restricted	0	3,151,817	0	5,580	0	0	0	0
TOTAL FUND BALANCE	<u>0</u>	<u>3,151,817</u>	<u>0</u>	<u>5,580</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 9,243</u>	<u>\$ 3,208,336</u>	<u>\$ 1,841,610</u>	<u>\$ 24,448</u>	<u>\$ 3</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 888</u>

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

SPECIAL REVENUE

	SELF HELP CENTERS FUND	LOCAL SOLID WASTE ENFORCEMENT FUND	HOME DISASTER ASSISTANCE GRANT FUND	ENCUMBERED PRE-TRIAL RELEASE FUND	JUVENILE JUSTICE ALTERNATIVE ED. FUND	TEXAS JUVENILE PROBATION COMMISSION FUND	JUVENILE SERVICES FUND	SAFE & SOBER PROGRAM FUND
ASSETS								
Cash	\$ 12,656	\$ 2,551	\$ 281,661	\$ 13,870	\$ 186,144	\$ 635,886	\$ 16,204	\$ 43
Accounts receivable	0	0	0	15,712	0	30,701	0	0
Due from other governments	8,837	0	2,487,875	17,744	112,177	0	13,053	7,457
Due from other funds	0	0	0	71,909	67,396	563,782	3,000	0
Other assets	0	0	0	0	0	660	0	0
TOTAL ASSETS	<u>\$ 21,493</u>	<u>\$ 2,551</u>	<u>\$ 2,769,536</u>	<u>\$ 119,235</u>	<u>\$ 365,717</u>	<u>\$ 1,231,029</u>	<u>\$ 32,257</u>	<u>\$ 7,500</u>
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 0	\$ 0	\$ 688,360	\$ 4,593	\$ 178,692	\$ 79,521	\$ 3,160	\$ 0
Wages, fringe and accrued absences payable	0	0	0	18,231	6,427	48,631	2,104	0
Due to other governments	0	0	0	0	69,510	262,822	1,200	0
Due to other funds	21,493	49	2,081,176	8,855	111,088	73,246	25,793	7,500
TOTAL LIABILITIES	<u>21,493</u>	<u>49</u>	<u>2,769,536</u>	<u>31,679</u>	<u>365,717</u>	<u>464,220</u>	<u>32,257</u>	<u>7,500</u>
FUND BALANCE								
Restricted	0	2,502	0	87,556	0	766,809	0	0
TOTAL FUND BALANCE	<u>0</u>	<u>2,502</u>	<u>0</u>	<u>87,556</u>	<u>0</u>	<u>766,809</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 21,493</u>	<u>\$ 2,551</u>	<u>\$ 2,769,536</u>	<u>\$ 119,235</u>	<u>\$ 365,717</u>	<u>\$ 1,231,029</u>	<u>\$ 32,257</u>	<u>\$ 7,500</u>

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

SPECIAL REVENUE

	DA HOT CHECK FUND	DRUG ENFORCEMENT TASK FORCE FUND	NANCY SOLISENO/SIER RA ALTO FUND	PEDERSON SUBD., SANTA ROSA #3 & DAKOTA VILLAGE FUND	HOUSING INFRASTRUCT URE FUND	SANTA ROSA BOYS & GIRLS CLUB FUND	L.R.G.D.C RECYCLING GRANT FUND	ATTORNEY GENERAL CHILD SUPPORT FUND
ASSETS								
Cash	\$ 40,566	\$ 88,580	\$ 127	\$ 58	\$ 0	\$ 61,799	\$ 387	\$ 212,353
Accounts receivable	0	0	0	0	0	0	0	0
Due from other governments	0	0	0	0	0	242,662	0	126,078
Due from other funds	105,000	20,451	0	0	0	0	0	85,000
Other assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$ 145,566	\$ 109,031	\$ 127	\$ 58	\$ 0	\$ 304,461	\$ 387	\$ 423,431
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 1,873	\$ 0	\$ 0	\$ 0	\$ 0	\$ 49,442	\$ 0	\$ (572)
Wages, fringe and accrued absences payable	0	0	0	0	0	0	0	9,415
Due to other governments	0	103,355	0	0	0	0	0	0
Due to other funds	0	5,670	127	58	0	255,019	382	2,021
TOTAL LIABILITIES	1,873	109,025	127	58	0	304,461	382	10,864
FUND BALANCE								
Restricted	143,693	6	0	0	0	0	5	412,567
TOTAL FUND BALANCE	143,693	6	0	0	0	0	5	412,567
TOTAL LIABILITIES AND FUND BALANCE	\$ 145,566	\$ 109,031	\$ 127	\$ 58	\$ 0	\$ 304,461	\$ 387	\$ 423,431

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

SPECIAL REVENUE

	PRE TRIAL INTERVENTION FUND	WEST RAIL RELOCATION FUND	DRUG FORFEITURE TRUST FUND	COLONIA STREET LIGHT FUND	LAGUNA MADRE WATER & SEWER FUND	FIFTH JUDICIAL REGION	TOTAL SPECIAL REVENUE FUNDS
ASSETS							
Cash	\$ 211,314	\$ 117,186	\$ 2,577,413	\$ 48,742	\$ 11,418	\$ 18,202	\$ 10,110,791
Accounts receivable	8,500	164,258	0	0	0	0	771,226
Due from other governments	0	2,015,904	360,802	0	167,081	24,114	8,586,893
Due from other funds	45,745	25	1,361,027	0	0	0	3,739,143
Other assets	0	71,592	286	0	0	0	83,495
TOTAL ASSETS	\$ 265,559	\$ 2,368,965	\$ 4,299,528	\$ 48,742	\$ 178,499	\$ 42,316	\$ 23,291,548
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ 0	\$ 51,485	\$ 344,014	\$ 2,865	\$ 102,947	\$ 0	\$ 1,787,665
Wages, fringe and accrued absences payable	6,299	0	0	1,069	0	0	241,200
Due to other governments	0	0	896,840	0	0	0	1,614,973
Due to other funds	0	2,056,000	260,945	55	75,552	42,316	10,454,226
TOTAL LIABILITIES	6,299	2,107,485	1,501,799	3,989	178,499	42,316	14,098,064
FUND BALANCE							
Restricted	259,260	261,480	2,797,729	44,753	0	0	9,193,484
TOTAL FUND BALANCE	259,260	261,480	2,797,729	44,753	0	0	9,193,484
TOTAL LIABILITIES AND FUND BALANCE	\$ 265,559	\$ 2,368,965	\$ 4,299,528	\$ 48,742	\$ 178,499	\$ 42,316	\$ 23,291,548

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

CAPITAL PROJECTS

	UNLIMITED TAX ROAD BONDS FUND	DANCY BUILDING RENOVATION FUND	JAIL CAPITAL IMPROVEMENT FUND	ENERGY GRANTS FUND	HAVA GRANT FUND	JUDICIAL COMPLEX	TOTAL CAPITAL PROJECTS FUNDS
ASSETS							
Cash	\$ 401,438	\$ 2	\$ 144,653	\$ 239	\$ 658	\$ 126,999	\$ 673,989
Accounts receivable	0	0	0	658,782	0	0	658,782
Due from other governments	0	0	0	0	0	0	0
Due from other funds	160,000	0	114,000	0	0	0	274,000
Other assets	0	0	0	0	0	0	0
TOTAL ASSETS	<u>\$ 561,438</u>	<u>\$ 2</u>	<u>\$ 258,653</u>	<u>\$ 659,021</u>	<u>\$ 658</u>	<u>\$ 126,999</u>	<u>\$ 1,606,771</u>
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ 1,035	\$ 0	\$ 23,278	\$ 0	\$ 0	\$ 60	\$ 24,373
Wages, fringe and accrued absences payable	0	0	0	0	0	0	0
Due to other governments	0	0	0	0	0	0	0
Due to other funds	0	2	37,000	659,021	656	31,683	728,362
TOTAL LIABILITIES	<u>1,035</u>	<u>2</u>	<u>60,278</u>	<u>659,021</u>	<u>656</u>	<u>31,743</u>	<u>752,735</u>
FUND BALANCE							
Restricted	560,403	0	198,375	0	2	95,256	854,036
TOTAL FUND BALANCE	<u>560,403</u>	<u>0</u>	<u>198,375</u>	<u>0</u>	<u>2</u>	<u>95,256</u>	<u>854,036</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 561,438</u>	<u>\$ 2</u>	<u>\$ 258,653</u>	<u>\$ 659,021</u>	<u>\$ 658</u>	<u>\$ 126,999</u>	<u>\$ 1,606,771</u>

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

DEBT SERVICE

	UNLIMITED TAX BONDS	TOTAL DEBT SERVICE FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS			
Cash	\$ 575,679	\$ 575,679	\$ 11,360,459
Accounts receivable	0	0	1,430,008
Taxes receivable - net of allowances	90,908	90,908	90,908
Notes receivable	0	0	0
Due from other governments	0	0	8,586,893
Due from other funds	0	0	4,013,143
Other assets	0	0	83,495
TOTAL ASSETS	\$ 666,587	\$ 666,587	\$ 25,564,906

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$ -	\$ -	\$ 1,812,038
Wages, fringe and accrued absences payable	0	0	241,200
Due to other governments	0	0	1,614,973
Due to other funds	17,061	17,061	11,199,649
Deferred Revenue	85,857	85,857	85,857
TOTAL LIABILITIES	102,918	102,918	14,953,717

FUND BALANCE

Restricted for debt service	563,669	563,669	563,669
Restricted for special revenue	0	0	9,193,484
Restricted for capital projects	0	0	854,036
TOTAL FUND BALANCE	563,669	563,669	10,611,189

TOTAL LIABILITIES AND FUND BALANCE	\$ 666,587	\$ 666,587	\$ 25,564,906
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CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

SPECIAL REVENUE

	FEDERAL TASK FORCE GRANT	COLONIA PAVING PROJECT FUND	JUDICIAL COURTHOUSE SECURITY FUND	LATERAL ROAD FUND	LAW LIBRARY FUND	OTHER GOVERNMENTAL ELECTIONS FUND	FEDERAL BLOCK GRANT FUND	CHAPTER 19 FUND
REVENUES								
Intergovernmental	\$ 90,552	\$ 2,035,497	\$ 0	\$ 58,030	\$ 0	\$ 0	\$ 924,266	\$ 0
Charges for services	0	0	0	0	175,270	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	746	748	382,512	16,092	0
TOTAL REVENUES	<u>90,552</u>	<u>2,035,497</u>	<u>0</u>	<u>58,776</u>	<u>176,018</u>	<u>382,512</u>	<u>940,358</u>	<u>0</u>
EXPENDITURES								
General government	0	0	0	0	0	475,565	0	0
Law enforcement and public safety	101,034	0	0	0	172,798	0	936,263	0
Highways and streets	0	0	0	19,707	0	0	0	0
Health	0	0	0	0	0	0	0	0
Welfare	0	0	0	0	0	0	0	0
Capital Outlay	0	2,035,497	0	0	0	0	5,419	0
TOTAL EXPENDITURES	<u>101,034</u>	<u>2,035,497</u>	<u>0</u>	<u>19,707</u>	<u>172,798</u>	<u>475,565</u>	<u>941,682</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,482)</u>	<u>0</u>	<u>0</u>	<u>39,069</u>	<u>3,220</u>	<u>(93,053)</u>	<u>(1,324)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	0	0	0	0	0	0	0	0
Transfers in	10,482	0	0	0	0	0	17,416	0
Transfers (out)	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,482</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,416</u>	<u>0</u>
Net change in fund balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,069</u>	<u>3,220</u>	<u>(93,053)</u>	<u>16,092</u>	<u>0</u>
Fund Balances - October 1, 2010	0	0	0	344,324	286,033	167,590	0	0
FUND BALANCES - SEPTEMBER 30, 2011	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 383,393</u>	<u>\$ 289,253</u>	<u>\$ 74,537</u>	<u>\$ 16,092</u>	<u>\$ 0</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

SPECIAL REVENUE

	FEDERAL LAW ENFORCEMENT FUND	UNIFIED NARCOTICS INTL. TASK FORCE	BORDER HEALTH ISSUES FUND	TDH - IMMUNIZATION ACTION PLAN FUND	VICTIMS OF CRIME FUND	TUBERCULOSIS PROGRAM FUND	HEALTH BLOCK GRANT FUND	DEL MAR HEIGHTS FUND
REVENUES								
Intergovernmental	1,645,390	2,340,837	526,234	857,342	406,056	485,811	355,039	0
Charges for services	0	0	0	0	0	0	47,858	0
Fines and forfeitures	0	0	0	0	0	0	0	0
Miscellaneous	0	9,512	0	172,323	127	0	325,104	0
TOTAL REVENUES	1,645,390	2,350,349	526,234	1,029,665	406,183	485,811	728,001	0
EXPENDITURES								
General government	0	0	0	0	0	0	0	0
Law enforcement and public safety	942,969	2,151,201	0	0	516,175	0	0	0
Highways and streets	0	0	0	0	0	0	0	0
Health	0	0	474,763	933,359	0	485,811	581,832	0
Welfare	0	0	0	0	0	0	0	0
Capital Outlay	723,365	197,130	51,471	73,000	2,971	0	0	0
TOTAL EXPENDITURES	1,666,334	2,348,331	526,234	1,006,359	519,146	485,811	581,832	0
Excess of Revenues Over (Under) Expenditures	(20,944)	2,018	0	23,306	(112,963)	0	146,169	0
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	0	490	0	0	0	0	0	0
Transfers in	20,944	0	0	0	113,090	0	0	0
Transfers (out)	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	20,944	490	0	0	113,090	0	0	0
Net change in fund balances	0	2,508	0	23,306	127	0	146,169	0
Fund Balances - October 1, 2010	0	13,577	0	27,825	14,632	0	268,308	0
FUND BALANCES - SEPTEMBER 30, 2011	\$ 0	\$ 16,085	\$ 0	\$ 51,131	\$ 14,759	\$ 0	\$ 414,477	\$ 0

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

SPECIAL REVENUE

	VALLE ESCONDIDO SEWER PROJECT	COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND	WIC FUND	WEED AND SEED PROGRAMS FUND	EL SALADO SEWER PROJECT FUND	LA FERIA GARDENS FUND	HARRIS TRACT FUND	LA CAMPELO WATER FUND
REVENUES								
Intergovernmental	\$ 0	\$ 1,892,421	\$ 4,560,667	\$ 102,385	\$ 0	\$ 0	\$ 0	\$ 0
Charges for services	0	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0
Miscellaneous	0	205,522	0	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>2,097,943</u>	<u>4,560,667</u>	<u>102,385</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES								
General government	0	0	0	0	0	0	0	0
Law enforcement and public safety	0	1,856,767	0	105,664	0	0	0	0
Highways and streets	0	0	0	0	0	0	0	0
Health	0	0	4,524,584	0	0	0	0	0
Welfare	0	0	0	0	0	0	0	0
Capital Outlay	0	1,313	36,083	0	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>1,858,080</u>	<u>4,560,667</u>	<u>105,664</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>239,863</u>	<u>0</u>	<u>(3,279)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	0	0	0	0	0	0	0	0
Transfers in	0	13,176	0	2,296	0	0	0	0
Transfers (out)	0	(1,415)	0	0	(3)	0	0	0
	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>11,761</u>	<u>0</u>	<u>2,296</u>	<u>(3)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	<u>0</u>	<u>251,624</u>	<u>0</u>	<u>(983)</u>	<u>(3)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - October 1, 2010	0	2,900,193	0	6,563	3	0	0	0
FUND BALANCES - SEPTEMBER 30, 2011	<u>\$ 0</u>	<u>\$ 3,151,817</u>	<u>\$ 0</u>	<u>\$ 5,580</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

SPECIAL REVENUE

	SELF HELP CENTERS FUND	LOCAL SOLID WASTE ENFORCEMENT FUND	HOME DISASTER ASSISTANCE GRANT FUND	ENCUMBERED PRE - TRIAL RELEASE FUND	JUVENILE JUSTICE ALTERNATIVE ED. FUND	TEXAS JUVENILE PROBATION COMMISSION FUND	JUVENILE SERVICES	SAFE & SOBER PROGRAM FUND
REVENUES								
Intergovernmental	\$ 72,232	\$ 0	\$ 5,996,494	\$ 186,500	\$ 771,621	\$ 1,229,296	\$ 115,501	\$ 7,657
Charges for services	0	0	0	0	0	20,460	0	0
Fines and forfeitures	0	0	0	21,953	0	2,669	0	0
Miscellaneous	0	2,502	0	160,300	556,045	21,099	0	46
TOTAL REVENUES	<u>72,232</u>	<u>2,502</u>	<u>5,996,494</u>	<u>368,753</u>	<u>1,327,666</u>	<u>1,273,524</u>	<u>115,501</u>	<u>7,703</u>
EXPENDITURES								
General government	0	0	0	0	0	0	0	0
Law enforcement and public safety	0	0	6	545,087	1,382,799	1,161,201	137,945	7,703
Highways and streets	0	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	0	0
Welfare	72,232	0	5,996,578	0	0	0	0	0
Capital Outlay	0	0	0	2,927	0	56,316	0	0
TOTAL EXPENDITURES	<u>72,232</u>	<u>0</u>	<u>5,996,584</u>	<u>548,014</u>	<u>1,382,799</u>	<u>1,217,517</u>	<u>137,945</u>	<u>7,703</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>2,502</u>	<u>-90</u>	<u>-179,261</u>	<u>-55,133</u>	<u>56,007</u>	<u>-22,444</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	0	0	0	0	0	0	0	0
Transfers in	0	0	0	197,373	55,133	50,631	22,444	0
Transfers (out)	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>197,373</u>	<u>55,133</u>	<u>50,631</u>	<u>22,444</u>	<u>0</u>
Net change in fund balances	<u>0</u>	<u>2,502</u>	<u>-90</u>	<u>18,112</u>	<u>0</u>	<u>106,638</u>	<u>0</u>	<u>0</u>
Fund Balances - October 1, 2010	0	0	90	69,444	0	660,171	0	0
FUND BALANCES - SEPTEMBER 30, 2011	<u>\$ 0</u>	<u>\$ 2,502</u>	<u>\$ 0</u>	<u>\$ 87,556</u>	<u>\$ 0</u>	<u>\$ 766,809</u>	<u>\$ 0</u>	<u>\$ 0</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

SPECIAL REVENUE

	DA HOT CHECK FUND	DRUG ENFORCEMENT TASK FORCE FUND	NANCY SOLISENO/SIER RA ALTO FUND	PEDERSON SUBD., SANTA ROSA #3 & DAKOTA VILLAGE FUND	HOUSING INFRASTRUCTURE FUND	SANTA ROSA BOYS & GIRLS CLUB FUND	L.R.G.D.C. RECYCLING GRANT FUND	ATTORNEY GENERAL CHILD SUPPORT FUND
REVENUES								
Intergovernmental	\$ 0	\$ 156,718	\$ 1,275	\$ 0	\$ 0	\$ 651,731	\$ 12,724	\$ 479,798
Charges for services	33,265	0	0	0	0	0	0	317
Fines and forfeitures	0	(15)	0	0	0	0	0	0
Miscellaneous	65	0	0	0	0	0	5	607
TOTAL REVENUES	33,330	156,703	1,275	0	0	651,731	12,729	480,722
EXPENDITURES								
General government	0	0	0	0	0	0	12,724	0
Law enforcement and public safety	49,427	10,135	0	0	0	0	0	509,220
Highways and streets	0	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	0	0
Welfare	0	0	1,275	0	0	0	0	0
Capital Outlay	0	148,581	0	0	0	651,731	0	0
TOTAL EXPENDITURES	49,427	158,716	1,275	0	0	651,731	12,724	509,220
Excess of Revenues Over (Under) Expenditures	(16,097)	(2,013)	0	0	0	0	5	(28,498)
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	0	0	0	0	0	0	0	0
Transfers in	0	2,004	0	0	0	0	0	0
Transfers (out)	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	2,004	0	0	0	0	0	0
Net change in fund balances	(16,097)	(9)	0	0	0	0	5	(28,498)
Fund Balances - October 1, 2010	159,790	15	0	0	0	0	0	441,065
FUND BALANCES - SEPTEMBER 30, 2011	\$ 143,693	\$ 6	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5	\$ 412,567

CAMERON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

SPECIAL REVENUE

	PRE TRIAL INTERVENTION FUND	WEST RAIL RELOCATION FUND	DRUG FORFEITURE TRUST FUND	COLONIA STREET LIGHT FUND	LAGUNA MADRE WATER & SEWER FUND	FIFTH JUDICIAL REGION FUND	TOTAL SPECIAL REVENUE FUNDS
REVENUES							
Intergovernmental	\$ 0	\$ 323,234	\$ 1,758,171	\$ 45,979	\$ 277,832	\$ 103,766	\$ 28,471,056
Charges for services	402,754	0	0	0	0	0	679,924
Fines and forfeitures	0	0	0	0	0	0	24,607
Miscellaneous	384	549	1,083,308	27,039	0	0	2,964,635
TOTAL REVENUES	403,138	323,783	2,841,479	73,018	277,832	103,766	32,140,222
EXPENDITURES							
General government	0	0	0	50,084	0	0	538,373
Law enforcement and public safety	279,091	0	2,226,056	0	0	103,766	13,195,307
Highways and streets	0	323,234	0	0	0	0	342,941
Health	0	0	0	0	0	0	7,000,349
Welfare	0	0	0	0	277,832	0	6,347,917
Capital Outlay	0	0	112,782	0	0	0	4,098,586
TOTAL EXPENDITURES	279,091	323,234	2,338,838	50,084	277,832	103,766	31,523,473
Excess of Revenues Over (Under) Expenditures	124,047	549	502,641	22,934	0	0	616,749
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	0	0	180,223	0	0	0	180,713
Transfers in	0	0	0	0	0	0	504,989
Transfers (out)	0	0	(134,767)	0	0	0	(136,185)
TOTAL OTHER FINANCING SOURCES (USES)	0	0	45,456	0	0	0	549,517
Net change in fund balances	124,047	549	548,097	22,934	0	0	1,166,266
Fund Balances - October 1, 2010	135,213	260,931	2,249,632	21,819	0	0	8,027,218
FUND BALANCES - SEPTEMBER 30, 2011	\$ 259,260	\$ 261,480	\$ 2,797,729	\$ 44,753	\$ 0	\$ 0	\$ 9,193,484

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

CAPITAL PROJECTS

	UNLIMITED TAX ROAD BONDS FUND	ENERGY GRANTS	JAIL CAPITAL PROJECTS FUND	HAVA GRANT FUND	JUDICIAL COMPLEX	TOTAL CAPITAL PROJECTS FUNDS
REVENUES						
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	1,782,488	0	0	487,351	2,269,839
Charges for services	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Miscellaneous	866	0	544	2	161	1,573
TOTAL REVENUES	<u>866</u>	<u>1,782,488</u>	<u>544</u>	<u>2</u>	<u>487,512</u>	<u>2,271,412</u>
EXPENDITURES						
Bond issuance costs	0	0	0	0	0	0
Capital outlay	65,021	2,210,820	110,270	0	634,858	3,020,969
	0	0	0	0	0	0
TOTAL EXPENDITURES	<u>65,021</u>	<u>2,210,820</u>	<u>110,270</u>	<u>0</u>	<u>634,858</u>	<u>3,020,969</u>
Excess of Revenues Over (Under) Expenditures	<u>(64,155)</u>	<u>(428,332)</u>	<u>(109,726)</u>	<u>2</u>	<u>(147,346)</u>	<u>(749,557)</u>
OTHER FINANCING SOURCES (USES)						
Bond issuance	0	0	0	0	0	0
Sale of capital assets	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Transfers (out)	0	0	0	0	0	0
Capital Lease Financing	0	428,332	0	0	0	428,332
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>428,332</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>428,332</u>
Net change in fund balances	<u>(64,155)</u>	<u>0</u>	<u>(109,726)</u>	<u>2</u>	<u>(147,346)</u>	<u>(321,225)</u>
Fund Balances - October 1, 2010	624,558	0	308,101	0	242,602	1,175,261
FUND BALANCES - SEPTEMBER 30, 2011	<u>\$ 560,403</u>	<u>\$ 0</u>	<u>\$ 198,375</u>	<u>\$ 2</u>	<u>\$ 95,256</u>	<u>\$ 854,036</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

DEBT SERVICE

	UNLIMITED TAX BONDS	TOTAL DEBT SERVICE FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES			
Taxes	\$ 440,556	\$ 440,556	\$ 440,556
Intergovernmental	0	0	30,740,895
Charges for services	0	0	679,924
Fines and forfeitures	0	0	24,607
Miscellaneous	1,489	1,489	2,967,697
TOTAL REVENUES	442,045	442,045	34,853,679
EXPENDITURES			
General government	0	0	538,373
Law enforcement and public safety	0	0	13,195,307
Highway and streets	0	0	342,941
Health	0	0	7,000,349
Welfare	0	0	6,347,917
Capital Outlay	0	0	7,119,555
Bond issuance costs	0	0	0
Principal retirement	195,000	195,000	195,000
Interest and fiscal charges	209,003	209,003	209,003
TOTAL EXPENDITURES	404,003	404,003	34,948,445
Excess of Revenues Over (Under) Expenditures	38,042	38,042	(94,766)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	0	0	180,713
Transfers in	0	0	504,989
Transfers (out)	0	0	(136,185)
Capital Lease Financing	0	0	428,332
TOTAL OTHER FINANCING SOURCES (USES)	0	0	977,849
Net change in fund balances	38,042	38,042	883,083
Fund Balances - October 1, 2010	525,627	525,627	9,728,106
FUND BALANCES - SEPTEMBER 30, 2011	\$ 563,669	\$ 563,669	\$ 10,611,189



CAMERON COUNTY, TEXAS MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

The General Fund accounts for the resources used to finance the fundamental operations of the County. It is the basic fund of the County and covers all activities for which a separate fund has not been established.

ROAD & BRIDGE FUND

This fund accounts for revenues and expenditures pertaining to the construction and maintenance operations of County roads and subdivision oversight in the County.

DEBT SERVICE FUNDS

This fund is used to account for taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

2011 CERTIFICATES OF OBLIGATION

This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2011.

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Taxes				
Current Advalorem Taxes	42,949,375	42,949,375	43,190,957	241,582
Delinquent Advalorem Taxes	2,014,735	2,014,735	2,173,757	159,022
Discounts	(825,035)	(825,035)	(878,343)	(53,308)
Commissions	(455,155)	(455,155)	(456,900)	(1,745)
Errors and Adjustments	-	-	(251,482)	(251,482)
Penalties and Interest	1,376,406	1,376,406	1,378,038	1,632
Total Taxes	45,060,326	45,060,326	45,156,027	95,701
Licenses and Permits				
Beer Licenses (net)	38,000	38,000	17,316	(20,684)
Liquor Licenses (net)	28,000	28,000	36,893	8,893
Gaming licenses	130,000	130,000	196,190	66,190
Certificates of Title	336,492	336,492	403,525	67,033
Tax Certificates	5,400	5,400	6,711	1,311
Total Licenses and Permits	537,892	537,892	660,635	122,743
Intergovernmental Revenues				
Indir.CostReimb.-BorderHealth	16,150	16,150	19,954	3,804
Bio terrorism-indirect cost	17,474	17,474	23,079	5,605
Indir.CostReimb.-WICGrants Aid	536,500	536,500	689,080	152,580
Emergency Services District	-	-	6,000	6,000
Contributions from other Entit	-	-	1,739	1,739
Interlocal Revenue	3,000	3,000	-	(3,000)
Emergency Services District	70,000	70,000	70,040	40
Federal Wildlife Allocation	27,193	27,193	32,718	5,525
State Mixed Drink Tax	620,000	620,000	665,722	45,722
State Bingo Tax	100,000	100,000	117,294	17,294
Sales Tax Commissions-Tax Auto	831,425	831,425	1,113,367	281,942
Emergency Services District	3,000	3,000	3,000	-
Indir.CostReimb-ValleEscondido	-	1,645	-	(1,645)
Indirect Cost	500	500	-	(500)
Indir.CostReimb-La Feria CEDAP	-	1,350	(2)	(1,352)
Indir.CostReimb.- Nancy CEDAP	-	450	1,274	824
Aid Count Court at Law	41,500	41,500	75,000	33,500
Aid Count Court at Law	41,500	41,500	75,000	33,500
Aid Count Court at Law	41,500	41,500	74,700	33,200
Interlocal Revenue	-	-	375	375
State Revenue	182,710	258,974	258,973	(1)
Reimbursement Indigent defense	90,000	146,188	146,187	(1)
State Revenue	12,500	12,500	1,443	(11,057)
State Revenue	80,000	80,000	80,648	648
State Revenue	-	8,698	8,697	(1)
Indirect Costs	-	-	31,715	31,715
State Revenue	-	8,585	8,584	(1)
Rental TxDot lease	1,800	1,800	1,800	-
Federal-SCAAP	500,000	500,000	259,841	(240,159)
Prisoner Transport	60,182	60,182	30,211	(29,971)
State Revenue	-	1,100	-	(1,100)
Contributions from other Entit	200,000	200,000	200,000	-

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive(Negative)</u>
State Revenue	-	176,225	177,745	1,520
State Revenue	160,377	-	-	-
State Revenue	-	160,377	160,377	-
State Revenue	85,500	85,500	-	(85,500)
State Tobacco Reimbursement	180,593	180,593	191,160	10,567
State Revenue	85,000	85,000	151,963	66,963
State Revenue	-	-	377,534	377,534
Total Intergovernmental Revenues	3,988,404	4,318,909	5,055,218	736,309

Charges for Services

Arrest Fines-Local Solid Waste	-	-	21	21
County Clerk-Records Mgmt	273,934	273,934	282,872	8,938
Preservation & Education Fee	-	-	200	200
County Clerk-Records Mgmt	295,916	295,916	223,824	(72,092)
Inspections	8,500	8,500	8,640	140
Labor Charges	43,713	43,713	38,475	(5,238)
Labor Charges	47,668	47,668	35,710	(11,958)
County Clerk-Judicial Rec Mgt	55,602	55,602	54,220	(1,382)
Judges Signature Probate Fee	200	200	880	680
Judges Signature Probate Fee	200	200	880	680
Judges Signature Probate Fee	200	200	1,180	980
Steno Fees and Interpreter Fee	75,818	75,818	78,421	2,603
Jury Fees	359,833	359,833	362,887	3,054
County Clerk-Records Mgmt	-	-	36	36
Service Fees	1,500	1,500	3,161	1,661
Dist Clerk-Judicial Recd Mgmt	66,172	66,172	82,398	16,226
Dist. Clerk-Passport Revenue	75,000	75,000	42,708	(32,292)
Research fees - District Clrk	15,874	15,874	11,570	(4,304)
Passport Picture fee-Dist Clrk	8,500	8,500	6,405	(2,095)
Fugitive Apprehension Fee	200	200	130	(70)
Juvenile Crime Delinquency	50	50	17	(33)
Retrieval fees - Dist. Clerk	1,800	1,800	2,280	480
District Clerk	435,187	435,187	587,017	151,830
Dist Clerk Info System Fees	11,237	11,237	-	(11,237)
JP Security Fees	-	4,067	4,067	-
Justices of the Peace	7,093	7,093	6,974	(119)
Justices of the Peace	70,809	70,809	35,926	(34,883)
Justices of the Peace	56,380	56,380	39,988	(16,392)
Justices of the Peace	4,605	4,605	5,149	544
Sheriff Arrest Fees	-	-	(14)	(14)
Justices of the Peace	6,184	6,184	7,142	958
Justices of the Peace	1,094	1,094	2,372	1,278
Justices of the Peace	186	186	89	(97)
Justices of the Peace	11,989	11,989	11,052	(937)
Justices of the Peace	5,954	5,954	6,814	860
Justices of the Peace	2,498	2,498	3,859	1,361
Justices of the Peace	2,935	2,935	4,074	1,139
County Attorney	81,104	81,104	85,889	4,785
Justices of the Peace	250	250	50	(200)
Inspections	80,160	80,160	136,560	56,400

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Beer, Wine, Liquor Commissions	7,000	7,000	4,005	(2,995)
Tax Assessor/Collector-Auto	640,000	640,000	798,526	158,526
Jail-State, Other	-	-	60,176	60,176
Jail-Federal	3,788,489	3,788,489	3,516,300	(272,189)
Service Fees	1,500	1,500	-	(1,500)
Constable Precinct #1	4,150	4,150	592	(3,558)
Service Fees	6,536	6,536	-	(6,536)
Constable Precinct #2	50,575	50,575	18,999	(31,576)
Service Fees	2,907	2,907	-	(2,907)
Constable Precinct #3	329	329	540	211
Service Fees	3,200	3,200	-	(3,200)
Constable Precinct #4	100	100	1,805	1,705
Service Fees	89,163	89,163	-	(89,163)
Constable Precinct #5	4,260	4,260	7,100	2,840
Service Fees	2,575	2,575	-	(2,575)
Constable Precinct #6	2,001	2,001	851	(1,150)
Service Fees	11,647	11,647	-	(11,647)
Constable Precinct #7	523	523	1,060	537
Sheriff Fees	293,416	293,416	226,808	(66,608)
Sheriff Arrest Fees	15,572	15,572	19,495	3,923
Registration Fees-Flu Vaccine	16,137	16,137	12,490	(3,647)
Subdivision Plat InspectionFee	686	686	3,000	2,314
Inspections	62,108	62,108	101,085	38,977
Septic Tank Fees	25,875	25,875	48,620	22,745
Reimburse - Drugs & Medication	500	500	247	(253)
Total Charges for Services	7,137,594	7,141,661	6,995,622	(146,039)

Fines and Forfeitures

Fee Revenue	775,150	775,150	978,378	203,228
Forfeitures - Miscellaneous	13,000	13,000	14,541	1,541
Fee Revenue	220,311	220,311	133,035	(87,276)
Court Cost	93,655	93,655	92,555	(1,100)
Fines	653,143	653,143	789,621	136,478
Fee Revenue	1,100	1,100	1,060	(40)
Fines	8,666	8,666	10,094	1,428
Fee Revenue	29,048	29,048	26,224	(2,824)
Court Cost	700	700	562	(138)
Fines	100	100	-	(100)
Fee Revenue	136,041	159,189	159,188	(1)
Fee Revenue	12,669	12,669	9,548	(3,121)
Court Cost	-	-	3	3
District Clerk	278,320	278,320	255,042	(23,278)
Fines	-	-	1,580	1,580
Fee Revenue	-	-	2,792	2,792
JPTech Fee	45,000	51,731	51,731	-
Fee Revenue	213,168	213,168	303,812	90,644
Court Cost	10,697	10,697	15,106	4,409
Fines	8,118	8,118	9,346	1,228
Fee Revenue	383,042	383,042	493,725	110,683
Court Cost	17,079	17,079	19,921	2,842

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Fines	6,596	6,596	10,360	3,764
Fee Revenue	273,512	273,512	231,956	(41,556)
Court Cost	18,357	18,357	10,780	(7,577)
Fines	18,121	18,121	9,915	(8,206)
Fee Revenue	219,811	219,811	216,745	(3,066)
Court Cost	12,585	12,585	11,211	(1,374)
Fines	11,050	11,050	10,370	(680)
Fee Revenue	73,409	73,409	89,187	15,778
Court Cost	4,197	4,197	4,447	250
Fines	5,002	5,002	7,040	2,038
Fee Revenue	60,362	60,362	93,243	32,881
Court Cost	5,011	5,011	6,906	1,895
Fines	3,748	3,748	5,394	1,646
Fee Revenue	5,400	5,400	20,075	14,675
Court Cost	600	600	638	38
Fines	1,405	1,405	654	(751)
Fee Revenue	335,390	335,390	445,569	110,179
Court Cost	13,659	13,659	18,229	4,570
Fines	8,848	8,848	11,505	2,657
Fee Revenue	231,429	231,429	215,249	(16,180)
Court Cost	13,974	13,974	11,164	(2,810)
Fines	12,734	12,734	9,716	(3,018)
Fee Revenue	73,170	73,170	98,605	25,435
Court Cost	5,390	5,390	5,997	607
Fines	3,348	3,348	4,491	1,143
Fee Revenue	133,877	133,877	274,102	140,225
Court Cost	6,748	6,748	11,598	4,850
Fines	9,829	9,829	13,181	3,352
Fee Revenue	28,170	28,170	17,788	(10,382)
Fee Revenue	53,423	53,423	55,252	1,829
Fee Revenue	59,432	59,432	42,454	(16,978)
Fee Revenue	-	-	12,398	12,398
Fee Revenue	-	-	108,459	108,459
Fee Revenue	3,123	3,123	6,901	3,778
Fee Revenue	-	-	17,636	17,636
Fines	284	284	402	118
Total Fines and Forfeitures	4,611,001	4,640,880	5,477,481	836,601
Miscellaneous				
Interest Income	-	-	7,213	7,213
Miscellaneous	-	-	8,337	8,337
Copy Reimbursements	62,620	62,620	83,141	20,521
Interest Income	4,150	4,150	3,164	(986)
Miscellaneous	-	-	72	72
Copy Reimbursements	1,600	1,600	-	(1,600)
Miscellaneous	-	20,000	20,000	-
Reimburse - Equipment useage	-	31,435	31,434	(1)
Copy Receipts	-	-	12	12
County's Waste Collection fee	136,000	136,000	198,128	62,128
Interest Income	65,000	65,000	45,946	(19,054)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Vending Machine Commissions	16,800	16,800	14,723	(2,077)
Miscellaneous	49,500	49,500	27,226	(22,274)
Pay Phones Commissions	25	25	-	(25)
Snack Bar Commissions	3,600	3,600	3,900	300
Land Rental	12,000	12,000	-	(12,000)
Donations	-	10,826	10,825	(1)
Copy Receipts	25	25	24	(1)
Miscellaneous	1,000	1,000	-	(1,000)
Sale of Maps	-	-	35	35
Copy Reimbursements	39,021	39,021	57,887	18,866
Transaction Fee	17,493	17,493	13,783	(3,710)
Interest Income	11,232	11,232	13,606	2,374
Miscellaneous	26,971	26,971	85	(26,886)
Tax Commissions-AdValorem	-	-	11,442	11,442
Copy Reimbursement-Dist Clerk	68,961	68,961	130,937	61,976
District Clerk FAX Fee	3,025	3,025	3,434	409
Transaction Fee	11,100	11,100	10,616	(484)
Interest Income	45,900	45,900	39,304	(6,596)
Miscellaneous	350	350	1,251	901
Interest Income	300	300	380	80
Interest Income	700	700	455	(245)
Interest Income	500	500	396	(104)
Miscellaneous	-	-	(75)	(75)
Interest Income	350	350	237	(113)
Interest Income	150	150	102	(48)
Interest Income	150	150	107	(43)
Interest Income	21	21	30	9
Interest Income	400	400	374	(26)
Interest Income	421	421	342	(79)
Interest Income	134	134	102	(32)
Interest Income	224	224	246	22
Reimburse - Salaries	-	8,100	8,100	-
Miscellaneous	-	-	100	100
Copy Receipts	3,600	3,600	1,647	(1,953)
Miscellaneous	176	176	-	(176)
Audit Fees	27,763	27,763	26,435	(1,328)
Vending Machine Commissions	50	50	5,578	5,528
Miscellaneous	100	100	75	(25)
Redemption of Property	1,500	1,500	38,145	36,645
Vehicle Inventory Tax Surplus	21,000	21,000	28,555	7,555
Tax Commissions-AdValorem	1,559,829	1,559,829	1,595,634	35,805
Interest Income	15,000	15,000	22,274	7,274
Miscellaneous	10,000	10,000	12,141	2,141
TWX Reimbursement	2,700	2,700	5,585	2,885
Long/Short	2,500	2,500	3,663	1,163
Vehicle Inventory Tax Surplus	191,412	191,412	80,269	(111,143)
Settlements	-	69,773	69,773	-
Insurance Proceeds	-	119,450	119,449	(1)
Reimburse - Salaries	72,886	107,018	107,017	(1)
Insurance Proceeds	-	4,602	4,601	(1)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Miscellaneous	-	-	72	72
Pay Phones Commissions	680,000	680,000	384,605	(295,395)
Reimbursement Inmate damages	1,000	1,000	922	(78)
Settlements	-	25,000	25,000	-
Miscellaneous	14,678	14,678	12,634	(2,044)
Program Revenues	110,230	138,028	138,027	(1)
Insurance Proceeds	-	-	4,288	4,288
Copy Receipts	-	-	144	144
Miscellaneous	4,748	4,748	341	(4,407)
Donations	-	2,000	-	(2,000)
Settlements	-	13,662	13,662	-
Program Revenues	-	8,830	20,242	11,412
Miscellaneous	1,950	8,723	10,498	1,775
Miscellaneous	-	-	407	407
Settlements	-	75,000	75,000	-
Restitution Rental	24,000	24,000	24,000	-
Miscellaneous	-	-	726	726
Interest Income	507	507	576	69
Miscellaneous	3,068	3,068	5,943	2,875
Settlements	-	13,183	13,183	-
Miscellaneous	8,972	8,972	10,171	1,199
Family Learning Ctr Donation	150	150	-	(150)
Family Learning Ctr Donation	1,700	1,700	-	(1,700)
Family Learning Ctr Donation	2,540	2,540	1,760	(780)
Family Learning Ctr Donation	3,000	3,000	1,810	(1,190)
Family Learning Ctr Donation	1,300	1,300	720	(580)
Family Learning Ctr Donation	100	100	120	20
Family Learning Ctr Donation	600	600	-	(600)
Family Learning Ctr Donation	600	600	524	(76)
Total Miscellaneous	3,347,382	3,817,946	3,613,637	(204,309)
OTHER FINANCING SOURCES				
Gain on Sale of Surplus	50,000	50,000	98,629	48,629
Financing Proceeds	-	789,853	789,841	(12)
Sale of Surplus	-	-	-	-
Total OTHER FINANCING SOURCES	50,000	839,853	888,470	48,617
TOTAL REVENUES	64,732,599	66,357,467	67,847,090	1,489,623

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
GENERAL GOVERNMENT				
COUNTY JUDGE	332,179	337,546	334,978	2,568
HUMAN RESOURCES	90,487	101,531	98,306	3,225
CIVIL SERVICE COMMISSION	62,416	52,617	50,638	1,979
COUNTY CLERK	773,292	794,400	782,386	12,014
RECORDS MANAGEMENT	273,934	269,338	262,813	6,525
OLD RECORDS RETRIEVAL	297,516	207,566	202,299	5,267
VETERAN'S SERVICE OFFICE	168,797	146,103	128,834	17,269
EMERGENCY MANAGEMENT	384,824	396,052	387,960	8,092
MAIL ROOM	52,070	44,502	43,839	663
DATA PROCESSING	1,277,143	1,209,702	1,195,952	13,750
GENERAL ADMINISTRATION	1,899,599	1,941,581	1,923,386	18,195
CIVIL DIVISION	533,249	708,506	702,235	6,271
COMMISSIONER PCT. #1	67,692	67,853	67,644	209
COMMISSIONER PCT. #2	67,145	67,274	66,620	654
COMMISSIONER PCT. #3	69,494	69,574	69,247	327
COMMISSIONER PCT. #4	67,145	67,377	66,509	868
REPRODUCTION	156,130	158,502	150,642	7,860
P.D. & M. CENSUS	17,463	1,463	-	1,463
PROGRAM, DEVELOPMENT & MGT.	322,228	326,231	317,822	8,409
VEHICLE MAINTENANCE	299,496	314,753	303,217	11,536
VOTER REGISTRATION & ELECTIONS	725,362	490,008	458,860	31,148
COUNTY AUDITOR	1,153,076	1,134,008	1,109,144	24,864
COUNTY PURCHASING	356,815	360,759	359,741	1,018
MOTOR VEHICLE INSPECTION	50,404	50,888	44,703	6,185
COUNTY TREASURER	187,120	195,284	192,842	2,442
TAX ASSESSOR/COLLECTOR	2,702,399	2,682,085	2,672,844	9,241
TAX OFFICE - T.A.T.P.A.	191,412	119,250	108,193	11,057
M&O CAMERON PARK LAW ENFORCEMENT	6,641	5,667	3,974	1,693
M&O LOS FRESNOS	29,407	29,384	24,639	4,745
M&O RIO HONDO ANNEX	25,775	29,772	25,715	4,057
M&O PORT ISABEL ANNEX	46,161	52,360	48,324	4,036
M&O GOOLSBY BUILDING	-	119,450	119,449	1
M&O DANCY BUILDING	344,384	332,680	327,395	5,285
M&O HARLINGEN BUILDING	103,056	97,594	96,359	1,235
M&O COURTHOUSE BUILDING	1,627,861	1,687,673	1,669,087	18,586
M&O SAN BENITO ANNEX	290,835	227,809	221,455	6,354
M&O RECORDS WAREHOUSE	28,712	32,009	29,532	2,477
M&O LA FERIA ANNEX	58,760	60,116	58,433	1,683
M&O ARROYO CITY FIRE STATION	8,088	8,229	7,295	934
HISTORICAL COMMITTEE	2,700	2,700	726	1,974
FARM & HOME DEMONSTRATION	249,180	233,566	214,837	18,729
M&O TICK ERRADICATION	5,098	5,098	3,708	1,390
TOTAL GENERAL GOVERNMENT	15,405,545	15,238,860	14,952,582	286,278
LAW ENFORCEMENT & PUBLIC SAFETY				
BAIL BOND ADMINISTRATION	44,287	44,402	43,348	1,054
COUNTY CLERK - JUDICIAL	881,866	850,864	841,834	9,030
COUNTY COURT AT LAW I	561,473	518,897	514,452	4,445
COUNTY COURT AT LAW II	454,185	519,198	517,453	1,745
COUNTY COURT AT LAW III	431,512	442,545	435,496	7,049
DISTRICT COURTS	2,751,119	2,854,868	2,825,215	29,653
INDIGENT DEFENSE	1,843,159	2,081,333	2,077,376	3,957
CRIMINAL HEARINGS OFFICER	161,679	168,900	168,100	800
COURTHOUSE SECURITY	968,193	983,985	970,186	13,799
JUVENILE COURT	-	1,601	1,599	2
DISTRICT CLERK	1,753,894	1,776,688	1,760,662	16,026
JUSTICE OF PEACE ADMIN.	60,000	62,404	61,527	877
JUSTICE OF THE PEACE #1	180,372	180,665	178,007	2,658
JUSTICE OF THE PEACE #2-1	255,603	249,565	246,963	2,602
JUSTICE OF THE PEACE #2-2	219,520	213,596	207,772	5,824
JUSTICE OF THE PEACE #3-1	144,042	145,355	142,891	2,464
JUSTICE OF THE PEACE #3-2	146,434	147,748	145,270	2,478
JUSTICE OF THE PEACE #4	110,838	111,922	110,378	1,544
JUSTICE OF THE PEACE #7-2	39,742	45,586	43,946	1,640
JUSTICE OF THE PEACE #5-1	231,365	232,872	231,364	1,508

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
JUSTICE OF THE PEACE #5-2	188,707	189,035	185,461	3,574
JUSTICE OF THE PEACE #6	142,747	145,203	143,103	2,100
JUSTICE OF THE PEACE #7-1	200,566	198,391	196,313	2,078
DISTRICT ATTORNEY	4,191,394	4,161,015	4,145,201	15,814
TEXAS AUTO THEFT PREVENTION AU	-	37	36	1
JAIL, DETENTION CENTER 1 & 2	13,734,461	14,518,870	14,506,167	12,703
M&O JAIL	1,857,185	1,779,832	1,777,075	2,757
JAIL INFIRMARY	2,880,941	2,735,816	2,724,665	11,151
M&O DARRELL HESTER BUILDING	231,254	249,888	244,823	5,065
M&O ORANGE ST.	54,015	54,168	50,878	3,290
CONSTABLE PCT#1	724,329	802,497	791,448	11,049
CONSTABLE PCT 1 PARKS DIVISION	-	12,151	12,149	2
CONSTABLE PCT#2	294,017	300,342	297,476	2,866
CONSTABLE PCT#3	249,903	254,779	251,798	2,981
CONSTABLE PCT#4	397,423	468,358	464,329	4,029
MENTAL HEALTH TRANSPORT	110,230	130,569	130,622	(53)
CONSTABLE PCT#5	286,611	305,758	299,302	6,456
CONSTABLE PCT#6	401,020	456,956	451,664	5,292
CONSTABLE PCT#7	299,000	305,099	302,119	2,980
SHERIFF'S OFFICE	5,391,634	5,717,547	5,699,753	17,794
M&O SHERIFF'S OFFICE	195,977	221,844	216,599	5,245
SHERIFF'S AUTO THEFT	358,917	311,981	302,179	9,802
JUVENILE BOOTCAMP	1,294,729	1,464,566	1,436,370	28,196
BOOTCAMP INTERLOCAL	160,377	-	-	-
GRANT V"	-	161,527	158,884	2,643
JUVENILE PROBATION	1,884,667	1,813,317	1,806,905	6,412
JUVENILE DETENTION	2,286,881	2,316,870	2,307,265	9,605
ADULT PROBATION	143,560	176,438	174,738	1,700
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	49,199,828	50,885,848	50,601,161	284,687
HEALTH				
M&O BROWNSVILLE HEALTH CENTER	86,083	94,189	91,261	2,928
M&O FATHER O'BRIEN HLTH CLINIC	58,197	58,212	52,304	5,908
M&O HARLINGEN HEALTH BUILDING	62,023	62,647	60,961	1,686
HEALTH DEPARTMENT	1,610,395	1,552,873	1,543,270	9,603
COMMUNITY SERVICES	6,354	6,475	3,613	2,862
ENVIRONMENTAL HEALTH	582,233	583,922	570,390	13,532
SANTA MARIA-LEARNING CENTER	12,067	12,077	9,521	2,556
SANTA ROSA-LEARNING CENTER	12,987	13,004	8,946	4,058
LA FERIA-LEARNING CENTER	23,141	23,174	21,182	1,992
RIO HONDO-LEARNING CENTER	18,586	19,498	19,291	207
LOS INDIOS-LEARNING CENTER	12,086	12,143	11,604	539
ARROYO CITY-LEARNING CENTER	6,241	7,068	6,949	119
LAS YESCAS-LEARNING CENTER	5,976	5,988	3,495	2,493
LA PALOMA-LEARNING CENTER	11,581	11,586	8,493	3,093
COMBES-LEARNING CENTER	11,579	11,584	8,508	3,076
TOTAL HEALTH	2,519,529	2,474,440	2,419,788	54,652
WELFARE				
INDIGENT SERVICES/AUTOPSIES	582,674	767,858	764,283	3,575
CHILD WELFARE	661,830	643,706	642,055	1,651
CHILD PROTECTIVE LEGAL ADMIN	124,780	128,552	123,556	4,996
INDIGENT HEALTH CLAIMS	3,285,971	3,285,971	3,285,971	-
TOTAL WELFARE	4,655,255	4,826,087	4,815,865	10,222
TOTAL GENERAL FUND EXPENDITURES	71,780,157	73,425,235	72,789,396	635,839

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES
BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	<u>Budgeted Amounts</u>		<u>ACTUAL</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Tax Revenues:				
Current advalorem taxes	\$ 4,793,538	\$ 4,793,538	\$ 4,897,716	\$ 104,178
Delinquent advalorem taxes	225,201	225,201	226,898	1,697
Less:				
Discounts	(83,956)	(83,956)	(99,600)	(15,644)
Commissions	(50,845)	(50,845)	(51,558)	(713)
Insolvents and adjustments	0	0	(27,110)	(27,110)
Penalties and interest	149,719	149,719	154,315	4,596
Total Tax Revenues	<u>5,033,657</u>	<u>5,033,657</u>	<u>5,100,661</u>	<u>67,004</u>
Licenses and Permits:				
Building permits and books	270,000	270,000	114,516	(155,484)
Automobile registration fees	<u>2,228,174</u>	<u>2,228,174</u>	<u>2,522,310</u>	<u>294,136</u>
Total Licenses and Permits	<u>2,498,174</u>	<u>2,498,174</u>	<u>2,636,826</u>	<u>138,652</u>
Intergovernmental Revenues: (State shared)				
Beach cleanup	20,000	20,000	23,875	3,875
Review fees	16,000	16,000	19,180	3,180
Auto license revenue	360,000	360,000	360,000	0
Sales tax commissions	554,283	554,283	554,283	0
Overweight fees	31,301	31,301	67,509	36,208
Contributions from Other Entities	<u>0</u>	<u>924,333</u>	<u>1,202,699</u>	<u>278,366</u>
Total Intergovernmental Revenues (State shared)	<u>981,584</u>	<u>1,905,917</u>	<u>2,227,546</u>	<u>321,629</u>
Miscellaneous Revenues:				
Recording Fees	9,500	9,500	124	(9,376)
Commercial Violations	25,000	25,000	15,757	(9,243)
Bond Forfeitures	95,000	95,000	15,302	(79,698)
Interest Income	75,000	75,000	6,546	(68,454)
Program Revenues	228,000	283,064	276,710	(6,354)
Sale of Maps	0	0	35	35
Reimburse - Salaries	3,669	135,204	274,352	139,148
Reimburse - Equipment	7,903	191,956	394,061	202,105
Insurance Proceeds	0	0	504	504
Donations	0	80,473	0	(80,473)
Reimburse - Salaries	430,924	430,924	132,178	(298,746)
Reimburse - Equipment	447,623	447,623	0	(447,623)
Reimburse - Salaries	38,875	38,875	0	(38,875)
Reimburse - Salaries	68,000	68,000	70,000	2,000
Total Miscellaneous Revenues	<u>1,429,494</u>	<u>1,880,619</u>	<u>1,185,569</u>	<u>(695,050)</u>
Other Financing Sources:				
Financing Proceeds	0	607,849	607,848	(1)
Gain on Sale of Surplus	<u>50,000</u>	<u>50,000</u>	<u>91,200</u>	<u>41,200</u>
Total Other Financing Sources	<u>50,000</u>	<u>657,849</u>	<u>699,048</u>	<u>41,199</u>
TOTAL REVENUES AND OTHER FINANCING	<u>9,992,909</u>	<u>11,976,216</u>	<u>11,849,650</u>	<u>(126,566)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF ROAD AND BRIDGE FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR FISCAL YEAR ENDED SEPTEMBER 30,2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
HIGHWAY AND STREETS				
GIS	246,578	304,770	286,136	18,634
DISTRICT ATTORNEY	34,362	35,189	34,442	747
COMMISSIONER PCT#1 STAFF	92,114	95,226	92,744	2,482
COMMISSIONER PCT#2 STAFF	93,402	94,292	87,670	6,622
COMMISSIONER PCT#3 STAFF	103,834	104,598	97,837	6,761
COMMISSIONER PCT#4 STAFF	98,407	98,822	94,007	4,815
CONSOLIDATE R&B MAINT & OPERAT	7,296,572	8,959,958	9,112,287	(152,329)
COLONIA PAVING PROJECT	393,656	674,631	626,690	47,941
R/B FEMA PROJECTS	-	674,906	620,075	54,831
ROAD & BRIDGE ENGINEERING	893,616	792,723	735,106	57,617
PLANNING AND INSPECTION	740,368	721,356	700,706	20,650
HIGHWAY AND STREET	<u>9,992,909</u>	<u>12,556,471</u>	<u>12,487,700</u>	<u>68,771</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
LIMITED TAX BONDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	BUDGET	ACTUAL	VARIANCE
REVENUES			
Total Tax Revenue	5,653,069	5,383,695	(269,374)
Total Miscellaneous	7,000	1,803,132	1,796,132
TOTAL REVENUES	<u>5,660,069</u>	<u>7,186,827</u>	<u>1,526,758</u>
EXPENDITURES			
2005 Refunding Bonds	2,778,863	2,779,313	(450)
2005 Certificates of Obligation	891,984	891,584	400
2000 Certificates of Obligation	1,121,868	0	1,121,868
2002 Certificates of Obligation	568,675	452,895	115,780
2004 Certificates of Obligation	301,805	300,918	887
2007 Certificates of Obligation	489,042	489,040	2
2004 Refunding Bonds	301,805	0	301,805
2008 Certificates of Obligation	1,392,889	1,392,889	0
2011 Certificates of Obligation	0	0	0
2011 Refunding Bonds	45,546	45,546	0
Bond Issuance Costs	121,665	121,665	0
Leases/Equipment Purchases	1,500,000	1,307,457	192,543
TOTAL EXPENDITURES	<u>9,514,142</u>	<u>7,781,307</u>	<u>1,732,835</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,854,073)</u>	<u>(594,480)</u>	<u>3,259,593</u>
OTHER FINANCING SOURCES(USES)			
Refunding Bond Proceeds	5,560,000	5,560,000	0
Premium on bonds issued	398,122	398,122	0
Discount on bonds issued	(35,473)	(35,473)	0
Transfer to Escrow	(5,800,984)	(5,800,984)	0
Transfer in	3,164,389	0	(3,164,389)
TOTAL OTHER FINANCING SOURCES(USES)	<u>3,286,054</u>	<u>121,665</u>	<u>(3,164,389)</u>
Excess of Revenues and Other Financing Sources Over (under) Expenditures and Other Financing Uses	<u>(568,019)</u>	<u>(472,815)</u>	<u>95,204</u>
Fund Balance - October 1, 2010	568,019	22,292,492	21,724,473
Prior period adjustment	0	(18,107,527)	(18,107,527)
FUND BALANCE - SEPTEMBER 30, 2011	<u>\$ 0</u>	<u>\$ 3,712,150</u>	<u>\$ 3,712,150</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
2011 CERTIFICATES OF OBLIGATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	CURRENT YEAR	PRIOR YEARS	CUMULATIVE THROUGH 9/30/11	BUDGET FOR THE PROJECT	VARIANCE
REVENUES					
Miscellaneous					
State revenue	0	0	0		0
Interest income	25,940	0	25,940	11,025	14,915
Total Miscellaneous	25,940	0	25,940	11,025	14,915
TOTAL REVENUES	<u>25,940</u>	<u>0</u>	<u>25,940</u>	<u>11,025</u>	<u>14,915</u>
EXPENDITURES					
General Administration	1,516	0	1,516	1,703,525	1,702,009
Historical Committee	0	0	0	3,500	3,500
Dancy Bldg.	0	0	0	4,000	4,000
Jail	0	0	0	1,800,000	1,800,000
District Courts	784,630	0	784,630	2,000,000	1,215,370
Los Fresnos Annex	0	0	0	1,700,000	1,700,000
US 77/83 Corridor	76,657	0	76,657	2,000,000	1,923,343
Primera Rd	2,000,000	0	2,000,000	2,000,000	0
Old Alice Rd.	0	0	0	2,000,000	2,000,000
Vermillion Rd	0	0	0	2,000,000	2,000,000
San Jose Ranch Rd	93,725	0	93,725	2,000,000	1,906,275
Total Levi's Building	<u>2,956,528</u>	<u>0</u>	<u>2,956,528</u>	<u>17,211,025</u>	<u>14,254,497</u>
TOTAL EXPENDITURES	<u>2,956,528</u>	<u>0</u>	<u>2,956,528</u>	<u>17,211,025</u>	<u>14,254,497</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,930,588)</u>	<u>0</u>	<u>(2,930,588)</u>	<u>(17,200,000)</u>	<u>14,269,412</u>
OTHER FINANCING SOURCES (USES)					
Bond issuance	17,178,100	0	17,178,100	17,200,000	(21,900)
Bond Discount	(112,356)	0	(112,356)	0	(112,356)
Bond Premium	387,744	0	387,744	0	387,744
Bond issue cost	(253,488)	0	(253,488)	0	(253,488)
Transfers in (out)	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 17,200,000</u>	<u>\$ 0</u>	<u>\$ 17,200,000</u>	<u>\$ 17,200,000</u>	<u>\$ -</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>14,269,412</u>	<u>0</u>	<u>14,269,412</u>	<u>0</u>	<u>14,269,412</u>
FUND BALANCE - SEPTEMBER 30, 2011	<u><u>\$ 14,269,412</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 14,269,412</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 14,269,412</u></u>



**CAMERON COUNTY
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

SIGNIFICANT FUNDS

WIC Fund -	To account for grant proceeds awarded for the funding of a nutritional program for women, infants and children.
Health Block Fund -	To account for grant proceeds used to provide pre-natal care, preventive child health care, family planning and prevention and control of tuberculosis.
Cameron County Drug Forfeiture Trust Fund -	To account for property seized under state and federal drug laws for use in law enforcement activities.

OTHER FUNDS

Federal Task Force Grant - Sheriff Fund	Self Help Centers Fund
Colonia Paving Project Fund	Local Solid Waste Enforcement Fund
Judicial Courthouse Security Fund	Home Disaster Assistance Grant Fund
Lateral Road Fund	Encumbered Pre-Trial Release Fund
Law Library Fund	Juvenile Justice Alternative Education Fund
Other Governmental Elections Fund	Texas Juvenile Probation Commission Fund
Federal Block Grant Fund	Juvenile Services Fund
Chapter 19 Fund	Safe & Sober Program Fund
Unified Narcotics Intelligence Task Force Fund	Laguna Madre Water & Sewer
Pre-Trial Intervention Fund	D. A. Hot Check Fee/Race Track Prosecution Fund
Border Health Issues Fund	Drug Enforcement Task Force Fund
TDH Immunization Action Plan Fund	Nancy/Solispen/Sierra Alto Fund
Crime Victims Assistance Fund	Peterson subd, Santa Rosa #3 & Dakota Village Fund
Tuberculosis Program Fund	Housing Infrastructure Fund
Del Mar Heights Fund	Boys & Girls Club-Santa Rosa Fund
Harris Tract Fund	L.R.G.D.C. – Recycling Grant Fund
Community Corrections Assistance Plan Fund	Weed and Seed Programs Fund
A. G. Child Support Enforcement Fund	El Salado Sewer Project Fund
West Rail Relocation Fund	Laguna Madre Water & Sewer Fund
La Feria Gardens Fund	Colonia Street Light Fund
La Campelo Water Fund	Fifth Judicial Admin. Fund

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL TASK FORCE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
D.A. - HIDTA	10,614	10,614	-
OCDEF	4,971	4,971	-
FEDERAL TASK FORCE GRANT	16,759	16,759	-
CONSTABLE PCT 1	12,000	447	(11,553)
CONSTABLE PRECINCT #2	12,000	1,532	(10,468)
ICE PCT 6	1,534	1,534	-
SHERIFF	44,520	44,520	-
SHERIFF AUTO THEFT DETAIL	10,175	10,175	-
TOTAL REVENUES:	<u>112,573</u>	<u>90,552</u>	<u>(22,021)</u>
EXPENDITURES			
D.A. - HIDTA	12,618	12,618	-
OCDEF	4,971	4,971	-
FEDERAL TASK FORCE GRANT	20,274	20,274	-
CONSTABLE PCT 1	12,000	447	11,553
CONSTABLE PRECINCT #2	12,000	1,532	10,468
ICE PCT 6	1,535	1,535	-
SHERIFF	45,956	45,956	-
SHERIFF NON DISCRETIONARY	727	726	1
USMS SAFE NEIGHBORHOOD	935	934	1
SHERIFF AUTO THEFT DETAIL	12,041	12,041	-
TOTAL EXPENDITURES:	<u>123,057</u>	<u>101,034</u>	<u>22,023</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,484)</u>	<u>(10,482)</u>	<u>2</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	10,484	10,482	(2)
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,484</u>	<u>10,482</u>	<u>(2)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIAL PAVING PROJECTS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
LA FERIA GARDENS	121,179	1,730	(119,449)
REID KING HOPE	481,774	221,398	(260,376)
BONNAVILLE TERRACE	179,026	1	(179,025)
LAURELES 3RD CALL	110,454	6,239	(104,215)
CAMERON PARK THIRD CALL	6,617,667	763,155	(5,854,512)
TIERRA BONITA #3	558,673	191,129	(367,544)
EL CAMINO ANGOSTO	284,439	1,065	(283,374)
LEAL SUBDIVISION	282,707	226,304	(56,403)
YZNAGA #1	198,340	179,813	(18,527)
IOWA GARDENS RD	448,000	444,663	(3,337)
TOTAL REVENUES:	<u>9,282,259</u>	<u>2,035,497</u>	<u>(7,246,762)</u>
EXPENDITURES			
LA FERIA GARDENS	121,179	1,730	119,449
REID KING HOPE	481,774	221,398	260,376
BONNAVILLE TERRACE	179,026	1	179,025
LAURELES 3RD CALL	110,454	6,239	104,215
CAMERON PARK THIRD CALL	6,617,667	763,155	5,854,512
TIERRA BONITA #3	558,673	191,129	367,544
EL CAMINO ANGOSTO	284,439	1,065	283,374
LEAL SUBDIVISION	282,707	226,304	56,403
YZNAGA #1	198,340	179,813	18,527
IOWA GARDENS RD	448,000	444,663	3,337
TOTAL EXPENDITURES:	<u>9,282,259</u>	<u>2,035,497</u>	<u>7,246,762</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LATERAL ROAD FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
BALANCE SHEET	2,300	746	(1,554)
M&O UNITIZED ROAD SYSTEM	<u>19,708</u>	<u>58,030</u>	<u>38,322</u>
TOTAL REVENUES:	<u>22,008</u>	<u>58,776</u>	<u>36,768</u>
EXPENDITURES			
M&O UNITIZED ROAD SYSTEM	<u>19,708</u>	<u>19,707</u>	<u>1</u>
TOTAL EXPENDITURES:	<u>19,708</u>	<u>19,707</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	<u>2,300</u>	<u>39,069</u>	<u>36,767</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>2,300</u>	<u>39,069</u>	<u>36,767</u>
Fund Balance October 1, 2010	<u>-</u>	<u>344,324</u>	<u>344,324</u>
FUND BALANCE SEPTEMBER 30, 2011	<u>2,300</u>	<u>383,393</u>	<u>381,091</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LAW LIBRARY
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
LAW LIBRARY	172,811	175,270	2,459
LAW LIBRARY	200	-	(200)
LAW LIBRARY	650	748	98
TOTAL REVENUES:	<u>173,661</u>	<u>176,018</u>	<u>2,357</u>
EXPENDITURES			
LAW LIBRARY	<u>172,811</u>	<u>172,798</u>	<u>13</u>
TOTAL EXPENDITURES:	<u>172,811</u>	<u>172,798</u>	<u>13</u>
Excess of Revenues Over (Under) Expenditures	<u>850</u>	<u>3,220</u>	<u>2,370</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>850</u>	<u>3,220</u>	<u>2,370</u>
Fund Balance October 1, 2010	<u>-</u>	<u>286,033</u>	<u>286,033</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>850</u></u>	<u><u>289,253</u></u>	<u><u>288,403</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
OTHER GOVERNMENT ELECTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
ELECTIONS - GENERAL	116,895	-	(116,895)
ELECTIONS - GENERAL	-	23,841	23,841
CITY OF LOS FRESNOS	10,004	10,004	-
CITY OF RIO HONDO	12,305	12,305	-
CITY OF BROWNSVILLE	187,254	187,254	-
BROWNSVILLE ISD	93,133	93,133	-
SANTA MARIA ISD	3,901	3,901	-
LAGUNA MADRE WATER DISTRICT	42,274	42,274	-
ELECTIONS RECOUNT	9,800	9,800	-
TOTAL REVENUES:	<u>475,566</u>	<u>382,512</u>	<u>(93,054)</u>
EXPENDITURES			
ELECTIONS - GENERAL	116,895	116,894	1
CITY OF LOS FRESNOS	10,004	10,004	-
CITY OF RIO HONDO	12,303	12,303	-
CITY OF BROWNSVILLE	187,254	187,254	-
BROWNSVILLE ISD	93,135	93,135	-
SANTA MARIA ISD	3,900	3,900	-
LAGUNA MADRE WATER DISTRICT	42,275	42,275	-
ELECTIONS RECOUNT	9,800	9,800	-
TOTAL EXPENDITURES:	<u>475,566</u>	<u>475,565</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(93,053)</u>	<u>(93,053)</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>(93,053)</u>	<u>(93,053)</u>
Fund Balance October 1, 2010	<u>-</u>	<u>167,590</u>	<u>167,590</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>74,537</u></u>	<u><u>74,537</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
SHERIFF LOCAL LAW ENFORCEMENT	-	16,092	16,092
FBI MOU	130,002	130,002	-
ARRA/VAWA GRANT	18,790	13,177	(5,613)
DA AUTO CRIMES TASK FORCE	38,378	37,006	(1,372)
ARRA/ TX AUTO THEFT PREVENTION	42,928	42,071	(857)
ARRA/ATPA GRANT	2,509	2,509	-
ARRA/OPERATION BORDER EAGLE	2,251,942	674,238	(1,577,704)
ARRA/BORDER SECURITY EQUIP PRO	503,866	25,263	(478,603)
TOTAL REVENUES:	<u>2,988,415</u>	<u>940,358</u>	<u>(2,048,057)</u>
EXPENDITURES			
FBI MOU	130,002	130,002	-
ARRA/VAWA GRANT	18,790	13,177	5,613
DA AUTO CRIMES TASK FORCE	63,155	51,916	11,239
ARRA/ TX AUTO THEFT PREVENTION	48,378	44,577	3,801
ARRA/ATPA GRANT	2,509	2,509	-
ARRA/OPERATION BORDER EAGLE	2,251,942	674,238	1,577,704
ARRA/BORDER SECURITY EQUIP PRO	503,866	25,263	478,603
TOTAL EXPENDITURES:	<u>3,018,642</u>	<u>941,682</u>	<u>2,076,960</u>
Excess of Revenues Over (Under) Expenditures	<u>(30,227)</u>	<u>(1,324)</u>	<u>28,903</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	34,965	17,416	(17,549)
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>34,965</u>	<u>17,416</u>	<u>(17,549)</u>
Net change in fund balance	<u>4,738</u>	<u>16,092</u>	<u>11,354</u>
Fund Balance October 1, 2010	-	-	-
FUND BALANCE SEPTEMBER 30, 2011	<u><u>4,738</u></u>	<u><u>16,092</u></u>	<u><u>11,354</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL LAW ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
LAW ENFORCEMENT BLOCK GRANT	124,000	4,950	(119,050)
LAW ENFORCEMENT BLOCK GRANT	32,690	1,805	(30,885)
LAW ENFORCEMENT BLOCK GRANT	66,180	44,640	(21,540)
LAW ENFORCEMENT BLOCK GRANT	40,000	39,258	(742)
LBSP-08	917,617	-	(917,617)
OPERATION STONE GARDEN	610,000	121,461	(488,539)
OPERATION STONE GARDEN II	1,369,387	842,840	(526,547)
OPERATION BORDER STAR 2010	204,227	81,760	(122,467)
OPERATION LINEBACKER 2010	243,000	9,321	(233,679)
OPERAION LINEBACKER - 0484	237,650	144,567	(93,083)
LAW ENFORCEMENT TECH GRANT	46,765	596	(46,169)
OP BORDER STAR 2011	205,226	189,370	(15,856)
OPERATIO STONE GARDER	1,276,159	164,822	(1,111,337)
TOTAL REVENUES:	<u>5,372,901</u>	<u>1,645,390</u>	<u>(3,727,511)</u>
EXPENDITURES			
LAW ENFORCEMENT BLOCK GRANT	124,000	4,950	119,050
LAW ENFORCEMENT BLOCK GRANT	32,690	1,805	30,885
LAW ENFORCEMENT BLOCK GRANT	66,180	44,640	21,540
LAW ENFORCEMENT BLOCK GRANT	40,000	39,258	742
LBSP-08	917,617	-	917,617
OPERATION STONE GARDEN	610,000	121,461	488,539
OPERATION STONE GARDEN II	1,369,387	842,840	526,547
OPERATION BORDER STAR 2010	204,227	102,704	101,523
OPERATION LINEBACKER 2010	243,000	9,321	233,679
OPERAION LINEBACKER - 0484	237,650	144,567	93,083
LAW ENFORCEMENT TECH GRANT	46,765	596	46,169
OP BORDER STAR 2011	205,226	189,370	15,856
OPERATIO STONE GARDER	1,276,159	164,822	1,111,337
TOTAL EXPENDITURES:	<u>5,372,901</u>	<u>1,666,334</u>	<u>3,706,567</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(20,944)</u>	<u>(20,944)</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	20,944	20,944
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>20,944</u>	<u>20,944</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
O.N.D.C.P
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
FINANCIAL DISRUPTION TASK FORC	-	8,512	8,512
I6-600	52,600	52,600	-
HIDA SUPPLEMENT	126,240	149,236	22,996
UNITF	461,147	224,397	(236,750)
HIDTA-UNITF	142,095	39,373	(102,722)
INTELLIGENCE CENTER	221,519	59,115	(162,404)
ADMIN SUPPORT	1,324,401	413,147	(911,254)
HIDTA TASK FORCE	58,937	22,590	(36,347)
DHE DEL RIO TASKFORCE	130,000	-	(130,000)
HIDTA TRINING	-	1,000	1,000
HIDTA TRINING	77,629	72,263	(5,366)
LAREDO INTELLIGENCE SUPPORT	67,619	57,538	(10,081)
PA ADMIN SUPPORT ELEMENT	178,024	-	(178,024)
D.A. GRANT P.D.M.	-	68,589	68,589
UNITF	6,151	16,142	9,991
SA SUPPORT ADM	-	17,897	17,897
UNITF-CCAO	-	23,805	23,805
UNITF-CCDA	-	18,593	18,593
TRAVIS CO INV. INIT.	41,000	16,029	(24,971)
DHE WHITE SANDS	1,071	1,071	-
DHE 07 DEL RIO TASK FORCE	29,583	-	(29,583)
DHE WHITE SANDS TASK FORCE	55,000	-	(55,000)
HIDTA DIR ADMIN SOP	-	19,255	19,255
BRO HIDTA INV TF	132,860	-	(132,860)
UNITED NARC INT TF	557,680	132,186	(425,494)
SO TX HIDTA INT CTR (STHC)	157,805	83,861	(73,944)
MCALLEN (MUILT) INT CTR	227,840	35,587	(192,253)
DIR ADMIN SUP EL	919,942	-	(919,942)
WHITE SANDS HIDTA TF	57,437	-	(57,437)
PA - DIR ADMIN SE	178,024	-	(178,024)
SO TX HIDTA TRAINING	91,000	-	(91,000)
LAREDO INT. SUP CTR (LISC)	86,149	-	(86,149)
DEA EAGLE PASS	-	5,368	5,368
UNITF	2,136	2,136	-
STX DIR ADM SUPPORT	7,845	7,845	-
REG TRAINING INI-CCAD	3,230	-	(3,230)
STX DIR ADM SUPPORT	608,993	32,485	(576,508)
SO. TX. DEL RIO TASK FORCE	6,128	-	(6,128)
DHE WHITE SANDS	-	5,477	5,477

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
O.N.D.C.P
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
HIDTA DA UNITF	37,134	37,184	50
HIDTA INTEL CTR	233,304	-	(233,304)
STX DIR ADM OFF	832,937	25,686	(807,251)
DHE 08 DEL RIO TASK FORCE	50,000	-	(50,000)
REG TRAINING CCAO	34,956	-	(34,956)
DHE-DIR ADMIN SUPP	70,000	5,972	(64,028)
BRO HIDTA INV TASK FORCE	187,599	45,038	(142,561)
UN NAR INT TASK FORCE	468,982	113,752	(355,230)
STHIC SO TX HIDTA INT CENTER	413,177	48,542	(364,635)
MCALLEN INTEL CENTER	23,877	43,877	20,000
DIR ADMIN SUP ELEMENT	912,217	302,461	(609,756)
WHITE SANDS	59,416	59,416	-
STX HIDTA SAN ANTONIO	28,543	-	(28,543)
SO TX HIDTA TR INITIATIVE	40,931	55,402	14,471
LAREDO INTEL LISC	53,407	26,922	(26,485)
HIDTA DHE DEL RIO	91,000	-	(91,000)
TOTAL REVENUES:	<u>9,547,565</u>	<u>2,350,349</u>	<u>(7,197,216)</u>

EXPENDITURES

FINANCIAL DISRUPTION TASK FORC	2,132	(3,439)	5,571
16-600	52,600	52,600	-
HIDA SUPPLEMENT	259,100	149,236	109,864
UNITF	494,298	224,397	269,901
HIDTA-UNITF	144,634	39,373	105,261
INTELLIGENCE CENTER	181,519	59,115	122,404
ADMIN SUPPORT	1,016,769	413,145	603,624
HIDTA TASK FORCE	58,937	22,590	36,347
DHE DEL RIO TASKFORCE	130,000	-	130,000
HIDTA TRINING	77,629	72,262	5,367
LAREDO INTELLIGENCE SUPPORT	96,119	57,538	38,581
PA ADMIN SUPPORT ELEMENT	178,024	-	178,024
D.A. GRANT P.D.M.	70,899	68,589	2,310
UNITF	16,142	16,142	-
SA SUPPORT ADM	27,900	17,897	10,003
UNITF-CCAO	38,440	23,805	14,635
UNITF-CCDA	20,237	18,593	1,644
TRAVIS CO INV. INIT.	41,000	16,029	24,971
DHE WHITE SANDS	1,071	1,071	-
DHE 07 DEL RIO TASK FORCE	9,583	-	9,583
DHE WHITE SANDS TASK FORCE	55,000	-	55,000

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
O.N.D.C.P
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
HIDTA DIR ADMIN SOP	30,000	19,255	10,745
BRO HIDTA INV TF	132,860	-	132,860
UNITED NARC INT TF	557,680	132,187	425,493
SO TX HIDTA INT CTR (STHIC)	157,805	83,860	73,945
MCALLEN (MUILT) INT CTR	227,840	35,587	192,253
DIR ADMIN SUP EL	951,267	-	951,267
WHITE SANDS HIDTA TF	57,437	-	57,437
PA - DIR ADMIN SE	178,024	-	178,024
SO TX HIDTA TRAINING	91,000	-	91,000
LAREDO INT. SUP CTR (LISC)	86,149	-	86,149
DEA EAGLE PASS	6,645	5,368	1,277
UNTIF-PROGRAM INCOME	7,704	7,704	-
UNITF	2,136	2,136	-
STX DIR ADM SUPPORT	7,845	7,845	-
REG TRAINING INI-CCAD	3,230	3,230	-
STX DIR ADM SUPPORT	554,274	32,485	521,789
SO. TX. DEL RIO TASK FORCE	4,409	-	4,409
DHE WHITE SANDS	21,718	5,477	16,241
HIDTA INVESTIGATIVE	154,539	-	154,539
HIDTA DA UNITF	52,452	37,182	15,270
HIDTA INTEL CTR	233,304	-	233,304
STX DIR ADM OFF	794,679	25,687	768,992
DHE 08 DEL RIO TASK FORCE	50,000	-	50,000
REG TRAINING CCAO	34,956	-	34,956
DHE-DIR ADMIN SUPP	70,000	5,972	64,028
BRO HIDTA INV TASK FORCE	205,374	45,038	160,336
UN NAR INT TASK FORCE	550,607	113,753	436,854
STHIC SO TX HIDTA INT CENTER	443,263	48,542	394,721
MCALLEN INTEL CENTER	43,877	43,877	-
DIR ADMIN SUP ELEMENT	387,445	302,462	84,983
WHITE SANDS	59,417	59,417	-
STX HIDTA SAN ANTONIO	28,543	-	28,543
SO TX HIDTA TR INITIATIVE	65,931	55,402	10,529
LAREDO INTEL LISC	53,407	26,922	26,485
HIDTA DHE DEL RIO	61,000	-	61,000
TOTAL EXPENDITURES:	<u>9,338,850</u>	<u>2,348,331</u>	<u>6,990,519</u>
Excess of Revenues Over (Under) Expenditures	<u>208,715</u>	<u>2,018</u>	<u>(206,697)</u>

OTHER FINANCING SOURCES (USES)

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
O.N.D.C.P
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Sale of Capital Assets	-	490	490
Transfer in	-	-	-
Transfer out	(61,696)	-	(61,696)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(61,696)</u>	<u>490</u>	<u>(62,186)</u>
Net change in fund balance	<u>270,411</u>	<u>2,508</u>	<u>(144,511)</u>
Fund Balance October 1, 2010	9,836	13,577	3,741
FUND BALANCE SEPTEMBER 30, 2011	<u><u>280,247</u></u>	<u><u>16,085</u></u>	<u><u>(140,770)</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
BORDER HEALTH ISSUES
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CPS/OBH - EWIDS	120,000	14,564	(105,436)
EWIDS	120,000	83,521	(36,479)
EWIDS	75,000	16,405	(58,595)
HEALTHY BORDER 2010	630,000	251,187	(378,813)
EWIDS-BH	420,000	117,963	(302,037)
BORDER HEALTH ISSUES	-	(13,243)	(13,243)
PHERP-FOCUS	112,076	55,837	(56,239)
TOTAL REVENUES:	<u>1,477,076</u>	<u>526,234</u>	<u>(950,842)</u>
EXPENDITURES			
CPS/OBH - EWIDS	120,000	14,562	105,438
EWIDS	120,000	83,522	36,478
EWIDS	75,000	16,406	58,594
HEALTHY BORDER 2010	630,000	251,187	378,813
EWIDS-BH	420,000	117,963	302,037
BORDER HEALTH ISSUES	-	(13,243)	13,243
PHERP-FOCUS	112,076	55,837	56,239
TOTAL EXPENDITURES:	<u>1,477,076</u>	<u>526,234</u>	<u>950,842</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TDH - IMMUNIZATION ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
IMMUNIZATION	347,500	291,954	(55,546)
IMMUNIZATION	347,500	9,654	(337,846)
CPS / BIO-TERRORISM	336,448	66,130	(270,318)
PHRP BIO GRANT	337,006	255,281	(81,725)
PHRP-BIO	282,786	44,309	(238,477)
HEALTH GRANT / SURPLUS	15,008	1,700	(13,308)
RLSS/LPHS	96,825	88,726	(8,099)
HEALTH GRANT	78,428	6,381	(72,047)
IMMUNIZATION PGM INCOME	-	20,206	20,206
IMMUNIZATION PGM INCOME	145,000	156,948	11,948
TDH-IMMUNIZATION ACTION PLAN	145,000	15,376	(129,624)
PPCP	73,000	73,000	-
TOTAL REVENUES:	<u>2,204,501</u>	<u>1,029,665</u>	<u>(1,174,836)</u>
EXPENDITURES			
IMMUNIZATION	347,500	307,830	39,670
IMMUNIZATION	347,500	21,036	326,464
CPS / BIO-TERRORISM	336,448	66,129	270,319
PHRP BIO GRANT	337,006	255,281	81,725
PHRP-BIO	282,786	44,309	238,477
HEALTH GRANT / SURPLUS	15,008	11,256	3,752
RLSS/LPHS	96,825	88,727	8,098
HEALTH GRANT	78,428	6,381	72,047
IMMUNIZATION PGM INCOME	145,000	122,550	22,450
TDH-IMMUNIZATION ACTION PLAN	145,000	9,860	135,140
PPCP	73,000	73,000	-
TOTAL EXPENDITURES:	<u>2,204,501</u>	<u>1,006,359</u>	<u>1,198,142</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>23,306</u>	<u>23,306</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>23,306</u>	<u>23,306</u>
Fund Balance October 1, 2010	<u>-</u>	<u>27,825</u>	<u>27,825</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>51,131</u></u>	<u><u>51,131</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
VICTIMS OF CRIME
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CRIME VICTIM ASSISTANCE	-	127	127
CRIME VICTIM ASSISTANCE	142,498	12,464	(130,034)
VOCA	214,809	196,554	(18,255)
VOCA	214,810	17,657	(197,153)
VAWA	142,497	104,721	(37,776)
OVAG	42,000	3,013	(38,987)
OVAG	50,000	45,314	(4,686)
VINE	26,333	26,333	-
TOTAL REVENUES:	<u>832,947</u>	<u>406,183</u>	<u>(426,764)</u>
EXPENDITURES			
CRIME VICTIM ASSISTANCE	219,228	15,989	203,239
VOCA	268,512	246,891	21,621
VOCA	268,513	20,646	247,867
VAWA	219,227	160,960	58,267
OVAG	42,000	3,013	38,987
OVAG	50,000	45,314	4,686
VINE	26,333	26,333	-
TOTAL EXPENDITURES:	<u>1,093,813</u>	<u>519,146</u>	<u>574,667</u>
Excess of Revenues Over (Under) Expenditures	<u>(260,866)</u>	<u>(112,963)</u>	<u>147,903</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	253,682	113,090	(140,592)
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>253,682</u>	<u>113,090</u>	<u>(140,592)</u>
Net change in fund balance	<u>(7,184)</u>	<u>127</u>	<u>7,311</u>
Fund Balance October 1, 2010	<u>7,184</u>	<u>14,632</u>	<u>7,448</u>
FUND BALANCE SEPTEMBER 30, 2011	<u>-</u>	<u>14,759</u>	<u>14,759</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TUBERCULOSIS PROGRAM
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
TB/PC STATE	-	22	22
TB/PC STATE	303,285	272,194	(31,091)
HEALTH GRANT	264,920	11,006	(253,914)
HEALTH GRANT	229,025	62,459	(166,566)
TB FEDERAL	214,918	140,130	(74,788)
TOTAL REVENUES:	<u>1,012,148</u>	<u>485,811</u>	<u>(526,337)</u>
EXPENDITURES			
TB/PC STATE	303,285	272,216	31,069
HEALTH GRANT	264,920	11,006	253,914
HEALTH GRANT	229,025	62,459	166,566
TB FEDERAL	214,918	140,130	74,788
TOTAL EXPENDITURES:	<u>1,012,148</u>	<u>485,811</u>	<u>526,337</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HEALTH BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CHIP PRENATAL	60,000	47,858	(12,142)
HEALTH GRANT	35,000	-	(35,000)
ST. CHILD HEALTH FEES	-	157	157
HEALTH GRANTS	700	1,058	358
HEALTH GRANTS	25,000	18,158	(6,842)
CHS FEES	700	46	(654)
CHS FEES	25,000	1,309	(23,691)
MOTHER FRIENDLY / W.P.I	10,200	-	(10,200)
PGM INC PRENATAL	-	1,251	1,251
TITLE VA PRENATAL	5,000	14,324	9,324
TITLE VA PRENATAL	106,485	93,196	(13,289)
CHS PRENATAL	10,000	795	(9,205)
CHS PRENATAL	100,000	6,092	(93,908)
ST. SHS CASE	160,000	146,290	(13,710)
HEALTH GRANT	160,000	11,108	(148,892)
HEALTH GRANTS	-	54,615	54,615
CHIP PRENATAL	140,000	185,073	45,073
HEALTH GRANT	175,000	6,990	(168,010)
PGM INCOME MEDICAID	170,000	8,211	(161,789)
PGM INCOME MEDICAID	80,000	60,505	(19,495)
HEALTH GRANT	75,000	6,803	(68,197)
MCM FAMILY PLANNING	-	159	159
MCM FAMILY PLANNING	97,824	-	(97,824)
MCM FAMILY PLANNING	2,000	2,388	388
MCM FAMILY PLANNING	31,093	38,238	7,145
HEALTH GRANT	-	152	152
CHS TITLE XX	23,191	23,225	34
TOTAL REVENUES:	<u>1,492,193</u>	<u>728,001</u>	<u>(764,192)</u>
EXPENDITURES			
HEALTH GRANTS	25,700	19,216	6,484
CHS FEES	25,700	1,288	24,412
MOTHER FRIENDLY / W.P.I	10,200	3,673	6,527
TITLE VA PRENATAL	111,485	101,966	9,519
CHS PRENATAL	110,000	7,939	102,061
ST. SHS CASE	160,000	146,291	13,709
HEALTH GRANT	160,000	11,108	148,892
CHIP PRENATAL	200,000	170,775	29,225
HEALTH GRANT	210,000	15,641	194,359

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HEALTH BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
PGM INCOME MEDICAID	170,000	-	170,000
PGM INCOME MEDICAID	80,000	69,613	10,387
HEALTH GRANT	75,000	5,412	69,588
HEALTH GRANTS	103,469	817	102,652
MCM FAMILY PLANNING	33,315	-	33,315
MCM FAMILY PLANNING	33,093	26,498	6,595
CHS TITLE XX	23,191	1,595	21,596
TOTAL EXPENDITURES:	<u>1,531,153</u>	<u>581,832</u>	<u>949,321</u>
Excess of Revenues Over (Under) Expenditures	<u>(38,960)</u>	<u>146,169</u>	<u>185,129</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(38,960)</u>	<u>146,169</u>	<u>185,129</u>
Fund Balance October 1, 2010	<u>38,960</u>	<u>268,308</u>	<u>268,308</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>414,477</u></u>	<u><u>453,437</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COMMUNITY CORRECTIONS ASSIST
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
COMMUNITY CORRECTIONS	-	1,416	1,416
PROGRESSIVE SANCTIONS ISP	53,742	47,305	(6,437)
GRANT U""	62,500	51,890	(10,610)
COMMITMENT REDUCTION C""	204,400	187,075	(17,325)
COMMITMENT REDUCTION C""	252,743	21,183	(231,560)
TITLE IV-E ENHANCEMENT	-	51,533	51,533
TITLE IV-E ENHANCEMENT	-	24,321	24,321
TITLE IV-E ENHANCEMENT	-	2,787	2,787
TITLE IV-E ENCHANCEMENT	-	3,990	3,990
TITLE IV-E ENCHANCEMENT	-	237	237
COMMUNITY CORRECTIONS Y""	866,306	814,945	(51,361)
BORDER PROJECT	25,184	23,039	(2,145)
BORDER PROJECT	25,184	2,240	(22,944)
GRANT H""	411,248	410,696	(552)
GRANT X""	184,329	165,932	(18,397)
TITLE IV-E REIMBURSEMENT	-	121,102	121,102
TITLE IV-E REIMBURSEMENT	-	1,842	1,842
TITLE IV-E REIMBURSTMENT	-	22,692	22,692
TITLE IV-E REIMBURSTMENT	-	118	118
Juvenile Harlingen Office	140,300	141,200	900
HARLINGEN OUTREACH CENTER	-	2,400	2,400
TOTAL REVENUES:	<u>2,225,936</u>	<u>2,097,943</u>	<u>(127,993)</u>
EXPENDITURES			
PROGRESSIVE SANCTIONS ISP	73,584	60,264	13,320
GRANT U""	62,500	51,889	10,611
COMMITMENT REDUCTION C""	204,400	187,075	17,325
COMMITMENT REDUCTION C""	252,743	21,182	231,561
TITLE IV-E ENHANCEMENT	933,609	25,397	908,212
TITLE IV-E ENCHANCEMENT	441,629	2,949	438,680
COMMUNITY CORRECTIONS Y""	866,306	814,945	51,361
BORDER PROJECT	25,581	23,257	2,324
BORDER PROJECT	25,184	2,241	22,943
GRANT H""	411,248	410,695	553
GRANT X""	184,329	165,931	18,398
TITLE IV-E REIMBURSEMENT	862,543	-	862,543
TITLE IV-E REIMBURSTMENT	502,019	-	502,019
Juvenile Harlingen Office	180,700	90,808	89,892
HARLINGEN OUTREACH CENTER	<u>77,833</u>	<u>1,447</u>	<u>76,386</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COMMUNITY CORRECTIONS ASSIST
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
TOTAL EXPENDITURES:	<u>5,104,208</u>	<u>1,858,080</u>	<u>3,246,128</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,878,272)</u>	<u>239,863</u>	<u>3,118,135</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	20,239	13,176	(7,063)
Transfer out	-	(1,415)	1,415
TOTAL OTHER FINANCING SOURCES (USES)	<u>20,239</u>	<u>11,761</u>	<u>(5,648)</u>
Net change in fund balance	<u>(2,858,033)</u>	<u>251,624</u>	<u>3,112,487</u>
Fund Balance October 1, 2010	<u>2,858,033</u>	<u>2,900,193</u>	<u>42,160</u>
FUND BALANCE SEPTEMBER 30, 2011	<u>-</u>	<u>3,151,817</u>	<u>3,154,647</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
W.I.C.
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
HEALTH DEPARTMENT	4,851,819	47,330	(4,804,489)
WIC	2,040	2,040	-
WIC	4,614,052	4,511,297	(102,755)
TOTAL REVENUES:	<u>9,467,911</u>	<u>4,560,667</u>	<u>(4,907,244)</u>
EXPENDITURES			
HEALTH DEPARTMENT	4,851,819	47,330	4,804,489
WIC	2,040	2,040	-
WIC	4,614,052	4,511,297	102,755
TOTAL EXPENDITURES:	<u>9,467,911</u>	<u>4,560,667</u>	<u>4,907,244</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
TRIP	102,212	81,403	(20,809)
JUVENILE SURVEILLANCE	26,524	18,952	(7,572)
JUVENILE SURVEILLANCE	23,067	2,030	(21,037)
TOTAL REVENUES:	<u>151,803</u>	<u>102,385</u>	<u>(49,418)</u>
EXPENDITURES			
TRIP	102,212	81,403	20,809
BPD FUNDING-JUVENILE	8,073	983	7,090
DESIRE	7,089	-	7,089
JUVENILE SURVEILLANCE	23,067	21,079	1,988
JUVENILE SURVEILLANCE	26,524	2,199	24,325
TOTAL EXPENDITURES:	<u>166,965</u>	<u>105,664</u>	<u>61,301</u>
Excess of Revenues Over (Under) Expenditures	<u>(15,162)</u>	<u>(3,279)</u>	<u>11,883</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	2,296	2,296
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>2,296</u>	<u>2,296</u>
Net change in fund balance	<u>(15,162)</u>	<u>(983)</u>	<u>14,179</u>
Fund Balance October 1, 2010	<u>15,162</u>	<u>6,563</u>	<u>(8,599)</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>5,580</u></u>	<u><u>5,580</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
SELF HELP CENTERS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
COLONIA SELF HELP	<u>1,200,000</u>	<u>72,232</u>	<u>(1,127,768)</u>
TOTAL REVENUES:	<u>1,200,000</u>	<u>72,232</u>	<u>(1,127,768)</u>
EXPENDITURES			
COLONIA SELF HELP	<u>1,200,000</u>	<u>72,232</u>	<u>1,127,768</u>
TOTAL EXPENDITURES:	<u>1,200,000</u>	<u>72,232</u>	<u>1,127,768</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LOCAL SOLID WASTE ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
LOCAL SOLID WASTE ENFORCEMENT	<u>-</u>	<u>2,502</u>	<u>2,502</u>
TOTAL REVENUES:	<u>-</u>	<u>2,502</u>	<u>2,502</u>
EXPENDITURES			
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>2,502</u>	<u>2,502</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	<u>-</u>	<u>-</u>	<u>-</u>
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>2,502</u>	<u>2,502</u>
Fund Balance October 1, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>2,502</u></u>	<u><u>2,502</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
EL SALADO SEWER PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
COLONIA SELF HELP	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES:	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
COLONIA SELF HELP	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	<u>(3)</u>	<u>(3)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3)</u>	<u>(3)</u>	<u>-</u>
Net change in fund balance	<u>(3)</u>	<u>(3)</u>	<u>-</u>
Fund Balance October 1, 2010	<u>3</u>	<u>3</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
DISASTER ASSISTANCE HOME PROG.
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DISASTER RECOVERY GRANT	3,093,750	759,587	(2,334,163)
DISASTER RECOVERY DOLLY-IKE	10,831,683	5,185,042	(5,646,641)
DISASTER RECOVERY DOLLY-IKE	51,865	51,865	-
TOTAL REVENUES:	<u>13,977,298</u>	<u>5,996,494</u>	<u>(7,980,804)</u>
EXPENDITURES			
DISASTER RECOVERY GRANT	3,093,750	759,677	2,334,073
DISASTER RECOVERY DOLLY-IKE	10,883,548	5,236,907	5,646,641
TOTAL EXPENDITURES:	<u>13,977,298</u>	<u>5,996,584</u>	<u>7,980,714</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(90)</u>	<u>(90)</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>(90)</u>	<u>(90)</u>
Fund Balance October 1, 2010	<u>-</u>	<u>90</u>	<u>90</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
ENCUMBERED PRE-TRIAL RELEASE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DRUG COURT PROGRAM	177,995	162,040	(15,955)
DRUG COURT	15,711	15,713	2
DIVERT COURT	-	21,953	21,953
DIVERT COURT	10,902	36,532	25,630
ADULT PROBATION	222,500	123,768	(98,732)
PRETRIAL RELEASE	40,330	8,747	(31,583)
TOTAL REVENUES:	<u>467,438</u>	<u>368,753</u>	<u>(98,685)</u>
EXPENDITURES			
DRUG COURT PROGRAM	177,995	162,040	15,955
DRUG COURT	15,711	15,711	-
DIVERT COURT	128,881	11,353	117,528
ADULT PROBATION	295,902	291,854	4,048
PRETRIAL RELEASE	71,830	67,056	4,774
TOTAL EXPENDITURES:	<u>690,319</u>	<u>548,014</u>	<u>142,305</u>
Excess of Revenues Over (Under) Expenditures	<u>(222,881)</u>	<u>(179,261)</u>	<u>43,620</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	94,000	197,373	103,373
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>94,000</u>	<u>197,373</u>	<u>103,373</u>
Net change in fund balance	<u>(128,881)</u>	<u>18,112</u>	<u>146,993</u>
Fund Balance October 1, 2010	<u>128,881</u>	<u>69,444</u>	<u>(59,437)</u>
FUND BALANCE SEPTEMBER 30, 2011	<u>-</u>	<u>87,556</u>	<u>87,556</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUV JUSTICE ALTERNATIVE ED PRG
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
JUV. JUSTICE ALTERNATIVE ED.	-	399	399
BISD PROBATION OFFICERS	120,000	-	(120,000)
BISD PROBATION OFFICERS	-	110,730	110,730
JUV. BRO JPO	120,000	7,510	(112,490)
SBISD PROBATION OFFICERS	40,000	-	(40,000)
SBISD PROBATION OFFICERS	-	35,636	35,636
JUV. SB JPO	40,000	2,295	(37,705)
HCISD PROBATION OFFICERS	40,000	-	(40,000)
HCISD PROBATION OFFICERS	-	35,950	35,950
JUV. HGN JPO	40,000	3,179	(36,821)
JUVENILE PROBATION	39,312	-	(39,312)
TJPC W""	50,000	45,798	(4,202)
TJPC P""	151,445	555,646	404,201
TJPC P""	912,101	395,079	(517,022)
TJPC GRANT P""	554,575	8,742	(545,833)
TJPC GRANT P""	449,194	88,322	(360,872)
SOUTHWEST KEY PROBATION	-	38,380	38,380
SOUTHWEST KEY PROBATION	39,312	-	(39,312)
SO. WEST KEY JPO	38,840	-	(38,840)
TOTAL REVENUES:	<u>2,634,779</u>	<u>1,327,666</u>	<u>(1,307,113)</u>
EXPENDITURES			
BISD PROBATION OFFICERS	120,000	110,730	9,270
JUV. BRO JPO	120,000	7,510	112,490
SBISD PROBATION OFFICERS	40,000	35,636	4,364
JUV. SB JPO	40,000	2,295	37,705
HCISD PROBATION OFFICERS	40,000	35,951	4,049
JUV. HGN JPO	40,000	3,179	36,821
JUVENILE PROBATION	39,312	-	39,312
TJPC W""	50,000	45,798	4,202
TJPC P""	1,063,546	966,707	96,839
TJPC GRANT P""	1,003,769	136,614	867,155
SOUTHWEST KEY PROBATION	39,312	38,379	933
SO. WEST KEY JPO	38,840	-	38,840
TOTAL EXPENDITURES:	<u>2,634,779</u>	<u>1,382,799</u>	<u>1,251,980</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(55,133)</u>	<u>(55,133)</u>

OTHER FINANCING SOURCES (USES)

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUV JUSTICE ALTERNATIVE ED PRG
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Transfer in	-	55,133	55,133
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>55,133</u>	<u>55,133</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TEXAS JUVENILE PROBATION COMM.
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
JUVENILE PROBATION COMMISSION	-	19,335	19,335
JUVENILE PROBATION COMMISSION	-	2,316	2,316
JUVENILE PROBATION COMMISSION	-	798	798
JUVENILE PROBATION COMMISSION	-	647	647
PROGRESSIVE SANCTIONS JPO	215,775	184,526	(31,249)
DETENTION CENTER REVENUE	-	47,070	47,070
DETENTION CENTER REVENUE	-	1,635	1,635
JUVENILE PROB DETENTION CTR	-	11,250	11,250
JUVENILE PROB DETENTION CTR	-	388	388
BOOTCAMP REVENUE	-	136,990	136,990
BOOTCAMP REVENUE	-	20	20
BOOT CAMP REVENUE	-	11,305	11,305
STATE AID	410,779	329,991	(80,788)
JUVENILE PROBATION	2,494,611	221,258	(2,273,353)
FEE REVENUE	-	237	237
FEE REVENUE	-	122	122
FEE REVENUE	-	17,244	17,244
FEE REVENUE	-	1,126	1,126
FEE REVENUE	-	353	353
FEE REVENUE	-	3	3
FEE REVENUE	-	5	5
SALARY ADJUSTMENT	189,525	171,154	(18,371)
SPECIAL NEEDS	107,163	95,847	(11,316)
SPECIAL NEEDS	107,163	8,671	(98,492)
Grant Q	11,788	11,233	(555)
TOTAL REVENUES:	<u>3,536,804</u>	<u>1,273,524</u>	<u>(2,263,280)</u>
EXPENDITURES			
PROGRESSIVE SANCTIONS JPO	274,946	233,743	41,203
DETENTION CENTER REVENUE	109,353	39,981	69,372
JUVENILE PROB DETENTION CTR	126,303	-	126,303
BOOTCAMP REVENUE	303,592	48,219	255,373
BOOT CAMP REVENUE	361,712	3,322	358,390
STATE AID	410,779	329,989	80,790
JUVENILE PROBATION	2,494,611	221,257	2,273,354
FEE REVENUE	191,494	52,865	138,629
FEE REVENUE	183,859	105	183,754
SALARY ADJUSTMENT	192,947	171,153	21,794
SPECIAL NEEDS	107,163	95,847	11,316

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TEXAS JUVENILE PROBATION COMM.
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
SPECIAL NEEDS	107,163	8,672	98,491
Grant Q	11,788	11,233	555
CAMERON PARK REVENUE	1,131	1,131	-
TOTAL EXPENDITURES:	<u>4,876,841</u>	<u>1,217,517</u>	<u>3,659,324</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,340,037)</u>	<u>56,007</u>	<u>1,396,044</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	62,593	50,631	(11,962)
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>62,593</u>	<u>50,631</u>	<u>(11,962)</u>
Net change in fund balance	<u>(1,277,444)</u>	<u>106,638</u>	<u>1,384,082</u>
Fund Balance October 1, 2010	<u>1,277,444</u>	<u>660,171</u>	<u>(617,273)</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>766,809</u></u>	<u><u>766,809</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE SERVICES FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
JUVENILE JUSTICE ALTERNATIVES	44,320	38,514	(5,806)
JUVENILE JUSTICE ALTERNATIVES	46,158	3,565	(42,593)
SAFE TRANSPORT	40,034	37,151	(2,883)
SAFE TRANSPORT	40,034	3,512	(36,522)
VICTIMS ASSISTANCE FOR FAM	36,538	31,389	(5,149)
VICTIAMS ASST FOR FAMILIES	1,370	1,370	-
TOTAL REVENUES:	<u>208,454</u>	<u>115,501</u>	<u>(92,953)</u>
EXPENDITURES			
JUVENILE JUSTICE ALTERNATIVES	44,320	38,514	5,806
JUVENILE JUSTICE ALTERNATIVES	46,158	3,565	42,593
SAFE TRANSPORT	40,034	37,151	2,883
SAFE TRANSPORT	40,034	3,512	36,522
VICTIMS ASSISTANCE FOR FAM	63,090	53,480	9,610
VICTIAMS ASST FOR FAMILIES	1,370	1,723	(353)
TOTAL EXPENDITURES:	<u>235,006</u>	<u>137,945</u>	<u>97,061</u>
Excess of Revenues Over (Under) Expenditures	<u>(26,552)</u>	<u>(22,444)</u>	<u>4,108</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	26,552	22,444	(4,108)
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>26,552</u>	<u>22,444</u>	<u>(4,108)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
SAFE AND SOBER PROGRAM
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
SHERIFF STEP GRANTS	47	46	(1)
SHERIFF - SPEEDING	<u>7,657</u>	<u>7,657</u>	<u>-</u>
TOTAL REVENUES:	<u>7,704</u>	<u>7,703</u>	<u>(1)</u>
EXPENDITURES			
SHERIFF - SPEEDING	<u>7,704</u>	<u>7,703</u>	<u>1</u>
TOTAL EXPENDITURES:	<u>7,704</u>	<u>7,703</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
D.A. HOT CHECK FEE/RACE TRACK
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DISTRICT ATTORNEY	50,000	33,265	(16,735)
DISTRICT ATTORNEY	-	65	65
TOTAL REVENUES:	<u>50,000</u>	<u>33,330</u>	<u>(16,670)</u>
EXPENDITURES			
DISTRICT ATTORNEY	50,000	49,427	573
TOTAL EXPENDITURES:	<u>50,000</u>	<u>49,427</u>	<u>573</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(16,097)</u>	<u>(16,097)</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>(16,097)</u>	<u>(16,097)</u>
Fund Balance October 1, 2010	-	159,790	159,790
FUND BALANCE SEPTEMBER 30, 2011	<u>-</u>	<u>143,693</u>	<u>143,693</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
DRUG ENFORCEMENT TASK FORCE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DRUG ENFORCEMENT TASK FORCE	-	(5)	(5)
ARRA/SOG EQUIPMENT GRANT	199,360	156,712	(42,648)
DRUG TASK FORCE - STATE	-	(10)	(10)
DRUG TASK FORCE - STATE	-	6	6
TOTAL REVENUES:	<u>199,360</u>	<u>156,703</u>	<u>(42,657)</u>
EXPENDITURES			
ARRA/SOG EQUIPMENT GRANT	<u>199,360</u>	<u>158,716</u>	<u>40,644</u>
TOTAL EXPENDITURES:	<u>199,360</u>	<u>158,716</u>	<u>40,644</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(2,013)</u>	<u>(2,013)</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	539,069	2,004	(537,065)
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>539,069</u>	<u>2,004</u>	<u>(537,065)</u>
Net change in fund balance	<u>539,069</u>	<u>(9)</u>	<u>(539,078)</u>
Fund Balance October 1, 2010	-	15	15
FUND BALANCE SEPTEMBER 30, 2011	<u><u>539,069</u></u>	<u><u>6</u></u>	<u><u>(539,063)</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
NANCY/SOLISENO/SIERRA ALTO-CED
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
NANCY/SOLISENO/SIERRA ALTO	500,000	1,275	(498,725)
TOTAL REVENUES:	<u>500,000</u>	<u>1,275</u>	<u>(498,725)</u>
EXPENDITURES			
NANCY/SOLISENO/SIERRA ALTO	500,000	1,275	498,725
TOTAL EXPENDITURES:	<u>500,000</u>	<u>1,275</u>	<u>498,725</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2010	-	-	-
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
BOYS AND GIRLS CLUB
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
EDA TECH CENTER SANTA ROSA	<u>1,500,000</u>	<u>651,731</u>	<u>(848,269)</u>
TOTAL REVENUES:	<u>1,500,000</u>	<u>651,731</u>	<u>(848,269)</u>
EXPENDITURES			
EDA TECH CENTER SANTA ROSA	<u>1,500,000</u>	<u>651,731</u>	<u>848,270</u>
TOTAL EXPENDITURES:	<u>1,500,000</u>	<u>651,731</u>	<u>848,269</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
L.R.G.D.C. - RECYCLING GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
L.R.G.D.C.-RECYCLING GRANT	-	5	5
P. D. & M.	10,000	10,000	-
P. D. & M.	<u>2,724</u>	<u>2,724</u>	<u>-</u>
TOTAL REVENUES:	<u>12,724</u>	<u>12,729</u>	<u>5</u>
EXPENDITURES			
P. D. & M.	10,000	10,000	-
P. D. & M.	<u>2,724</u>	<u>2,724</u>	<u>-</u>
TOTAL EXPENDITURES:	<u>12,724</u>	<u>12,724</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>5</u>	<u>5</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>5</u>	<u>5</u>
Fund Balance October 1, 2010	-	-	-
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>5</u></u>	<u><u>5</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
A.G. CHILD SUPPORT ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
A.G. CHILD SUPPORT ENFORCEMENT	2,000	-	(2,000)
DISTRICT CLERK	253,533	305,047	51,514
DISTRICT CLERK	-	317	317
DISTRICT CLERK	298,000	7,826	(290,174)
SHERIFF	182,519	151,798	(30,721)
SHERIFF	-	317	317
SHERIFF	-	290	290
SHERIFF-A.G.CHILD SUPPORT	181,294	15,127	(166,167)
TOTAL REVENUES:	<u>917,346</u>	<u>480,722</u>	<u>(436,624)</u>
EXPENDITURES			
DISTRICT CLERK FY10	69,875	-	69,875
DISTRICT CLERK	347,853	312,934	34,919
DISTRICT CLERK	263,962	19,748	244,214
SHERIFF	182,519	165,433	17,086
SHERIFF-A.G.CHILD SUPPORT	181,264	11,105	170,159
TOTAL EXPENDITURES:	<u>1,045,473</u>	<u>509,220</u>	<u>536,253</u>
Excess of Revenues Over (Under) Expenditures	<u>(128,127)</u>	<u>(28,498)</u>	<u>99,629</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(128,127)</u>	<u>(28,498)</u>	<u>99,629</u>
Fund Balance October 1, 2010	<u>128,127</u>	<u>441,065</u>	<u>312,938</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>412,567</u></u>	<u><u>412,567</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LAGUNA MADRE WATER & SEWER FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
P. D. & M.	495,500	85,281	(410,219)
LAGUNA MADRE WATER PROJECT	<u>287,597</u>	<u>192,551</u>	<u>(95,046)</u>
TOTAL REVENUES:	<u>783,097</u>	<u>277,832</u>	<u>(505,265)</u>
EXPENDITURES			
P. D. & M.	495,500	85,281	410,219
LAGUNA MADRE WATER PROJECT	<u>287,597</u>	<u>192,551</u>	<u>95,046</u>
TOTAL EXPENDITURES:	<u>783,097</u>	<u>277,832</u>	<u>505,265</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
PRETRIAL INTERVENTION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
PRE-TRIAL DIVERSION	-	384	384
PRE-TRIAL DIVERSION	<u>320,975</u>	<u>402,754</u>	<u>81,779</u>
TOTAL REVENUES:	<u>320,975</u>	<u>403,138</u>	<u>82,163</u>
EXPENDITURES			
PRE-TRIAL DIVERSION	<u>320,975</u>	<u>279,091</u>	<u>41,884</u>
TOTAL EXPENDITURES:	<u>320,975</u>	<u>279,091</u>	<u>41,884</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>124,047</u>	<u>124,047</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>124,047</u>	<u>124,047</u>
Fund Balance October 1, 2010	<u>-</u>	<u>135,213</u>	<u>135,213</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>259,260</u></u>	<u><u>259,260</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
WEST RAIL RELOCATION
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
WEST RAIL RELOCATION	131,975	89,062	(42,913)
WEST RAIL RELOCATION	-	549	549
WEST RAIL RELOCATION	191,259	234,172	42,913
TOTAL REVENUES:	<u>323,234</u>	<u>323,783</u>	<u>549</u>
EXPENDITURES			
WEST RAIL RELOCATION	323,234	323,234	-
TOTAL EXPENDITURES:	<u>323,234</u>	<u>323,234</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>549</u>	<u>549</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>549</u>	<u>549</u>
Fund Balance October 1, 2010	<u>-</u>	<u>260,931</u>	<u>260,931</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>261,480</u></u>	<u><u>261,480</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA LIGHTS/SCOFFLAW
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
SCOFFLAW	75,959	27,039	(48,920)
SOLID WASTE COLLECTION	42,644	45,979	3,335
TOTAL REVENUES:	<u>118,603</u>	<u>73,018</u>	<u>(45,585)</u>
EXPENDITURES			
SCOFFLAW	75,959	2,958	73,001
SOLID WASTE COLLECTION	47,324	47,126	198
TOTAL EXPENDITURES:	<u>123,283</u>	<u>50,084</u>	<u>73,199</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,680)</u>	<u>22,934</u>	<u>27,614</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(4,680)</u>	<u>22,934</u>	<u>27,614</u>
Fund Balance October 1, 2010	<u>4,680</u>	<u>21,819</u>	<u>17,139</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>44,753</u></u>	<u><u>44,753</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
DRUG FORFEITURES
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DRUG FORFEITURE TASK FORCE	-	126	126
DRUG FORFEITURE TASK FORCE	52,355	1,027,438	975,083
DA FORFEITURE ACCOUNT	-	40,825	40,825
DA FORFEITURE ACCOUNT	771,623	771,623	-
DA FORFEITURE ACCOUNT	331,563	335,883	4,320
DA FORFEITURE ACCOUNT	-	1,663	1,663
DA FORFEITURE ACCOUNT	-	9,698	9,698
DA FORFEITURE ACCOUNT	-	3,557	3,557
CONSTABLE PCT#1	-	1,384	1,384
DRUG FORFEITURE FUND	180	-	(180)
DRUG FORFEITURE FUND	50	578	528
CONSTABLE PCT#7	-	15,105	15,105
DRUG FORFEITURE TASK FORCE	-	220,981	220,981
DRUG FORFEITURE TASK FORCE	-	412,618	412,618
TOTAL REVENUES:	<u>1,155,771</u>	<u>2,841,479</u>	<u>1,685,708</u>
EXPENDITURES			
DRUG FORFEITURE TASK FORCE	824,951	824,951	-
DA FORFEITURE ACCOUNT	1,103,186	1,103,186	-
CONSTABLE PCT#1	1,730	1,708	22
CONSTABLE PCT#2	45,280	19,767	25,513
DRUG FORFEITURE FUND	931	931	-
CONSTABLE PRECINCT #6	5,956	873	5,083
CONSTABLE PCT#7	14,800	6,891	7,909
DRUG FORFEITURE TASK FORCE	380,531	380,531	-
TOTAL EXPENDITURES:	<u>2,377,365</u>	<u>2,338,838</u>	<u>38,527</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,221,594)</u>	<u>502,641</u>	<u>1,724,235</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Gain on Sale of Surplus	-	180,223	180,223
Transfer out	(110,749)	(134,767)	24,018
TOTAL OTHER FINANCING SOURCES (USES)	<u>(110,749)</u>	<u>45,456</u>	<u>204,241</u>
Net change in fund balance	<u>(1,332,343)</u>	<u>548,097</u>	<u>1,928,476</u>
Fund Balance October 1, 2010	<u>1,332,343</u>	<u>2,249,632</u>	<u>917,289</u>
FUND BALANCE SEPTEMBER 30, 2011	<u>-</u>	<u>2,797,729</u>	<u>2,845,765</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FIFTH JUDICIAL REGION
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
5TH ADMIN JUDICIAL REGION	<u>108,827</u>	<u>103,766</u>	<u>(5,061)</u>
TOTAL REVENUES:	<u>108,827</u>	<u>103,766</u>	<u>(5,061)</u>
EXPENDITURES			
5TH ADMIN JUDICIAL REGION	<u>108,827</u>	<u>103,766</u>	<u>5,061</u>
TOTAL EXPENDITURES:	<u>108,827</u>	<u>103,766</u>	<u>5,061</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	<u>-</u>	<u>-</u>	<u>-</u>
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2010	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2011	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>



**CAMERON COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS – CONTINUED**

CAPITAL PROJECT FUNDS

These funds are used to account for revenues and expenditures relating to the acquisition of capital facilities, except those for Enterprise Funds, and are principally financed from the sale of bonds.

Unlimited Tax Road Bonds Fund - To account for the proceeds of bond issues sold to provide funds to acquire right-of-way and to pay costs related to the issuance of the bonds.

Energy Grants Fund - To account for grant funds and financing of Energy conservation projects. Installation of solar panels and wind turbines.

Judicial Complex Fund – To account for the proceeds of a bond issue sold to provide funds to pay for the remodeling of the Judicial Complex Building.

Jail Capital Improvements Fund – To account for the costs of building and/or improvements for the Olmito Detention Facility. Proceeds are from the bond funds derived from the 2008 Certificates of Obligation and settlement proceeds.

HAVA Grant Fund – To account for the funding and payments for County education and voting system replacement, voting system accessibility and general HAVA compliance.

DEBT SERVICE FUNDS

These funds are used to account for taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
UNLIMITED TAX ROAD BONDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	CURRENT YEAR	PRIOR YEAR	CUMULATIVE THROUGH 9/30/2011	BUDGET FOR THE PROJECT	VARIANCE
REVENUES					
Miscellaneous					
Reimbursements	\$ 0	\$ 591,109	\$ 591,109	\$ 591,109	\$ 0
Interest income	866	777,892	778,758	778,758	0
Total Miscellaneous	866	1,369,001	1,369,867	1,369,867	0
TOTAL REVENUES	866	1,369,001	1,369,867	1,369,867	0
EXPENDITURES	65,021	10,023,790	10,088,811	10,088,811	0
TOTAL EXPENDITURES	65,021	10,023,790	10,088,811	10,088,811	0
Excess of Revenues Over (Under) Expenditures	(64,155)	(8,654,789)	(8,718,944)	(8,718,944)	0
OTHER FINANCING SOURCES (USES)					
Bond issue costs	0	(23,782)	(23,782)	(23,782)	0
Bond issue costs	0	(64,532)	(64,532)	(64,532)	0
Bond issuance	0	9,367,661	9,367,661	9,367,661	0
TOTAL OTHER FINANCING SOURCES (USES)	0	9,279,347	9,279,347	9,279,347	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(64,155)	624,558	560,403	560,403	0
FUND BALANCE - SEPTEMBER 30, 2011	\$ (64,155)	\$ 624,558	\$ 560,403	\$ 560,403	\$ 0

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
ENERGY GRANT FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	CURRENT YEAR	PRIOR YEAR	CUMULATIVE THROUGH 9/30/2011	BUDGET FOR THE PROJECT	VARIANCE
REVENUES					
State Revenue	1,782,488	0	1,782,488	1,839,849	(57,361)
Interest income	0	0	0	0	0
Total Miscellaneous	1,782,488	0	1,782,488	1,839,849	(57,361)
TOTAL REVENUES	<u>1,782,488</u>	<u>0</u>	<u>1,782,488</u>	<u>1,839,849</u>	<u>(57,361)</u>
EXPENDITURES					
Contractual	2,210,820	0	2,210,820	2,268,181	57,361
TOTAL EXPENDITURES	<u>2,210,820</u>	<u>0</u>	<u>2,210,820</u>	<u>2,268,181</u>	<u>57,361</u>
Excess of Revenues Over (Under) Expenditures	<u>(428,332)</u>	<u>0</u>	<u>(428,332)</u>	<u>(428,332)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)					
Financing Proceeds	428,332	0	428,332	428,332	0
Operating transfers in	0	0	0	0	0
Operating transfers (out)	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>428,332</u>	<u>0</u>	<u>428,332</u>	<u>428,332</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE - SEPTEMBER 30, 2011	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
JAIL CAPITAL IMPROVEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	CURRENT YEAR	PRIOR YEARS	CUMULATIVE THROUGH 9/30/11	BUDGET FOR THE PROJECT	VARIANCE
REVENUES					
Miscellaneous:					
Lawsuit settlement	\$ 0	\$ 18,186,510	\$ 18,186,510	18,186,510	\$ 0
Interest income	544	1,801,428	1,801,972	1,791,425	10,547
Total Miscellaneous	544	19,987,938	19,988,482	19,977,935	(10,547)
TOTAL REVENUES	544	19,987,938	19,988,482	19,977,935	(10,547)
					0
EXPENDITURES					0
Jail	110,270	19,209,947	\$ 19,320,217	19,508,045	187,828
Sheriff's Office	0	65,284	65,284	65,284	0
TOTAL EXPENDITURES	110,270	19,275,231	19,385,501	19,573,329	187,828
Excess of Revenues Over (Under) Expenditures	(109,726)	712,707	602,981	404,606	(198,375)
OTHER FINANCING SOURCES (USES)					
Bond issuance	0	0	0		0
Transfers in	0	3,500,000	3,500,000	3,500,000	0
Transfers (out)	0	(3,904,606)	(3,904,606)	(3,904,606)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(404,606)	(404,606)	(404,606)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(109,726)	308,101	198,375	0	(198,375)
FUND BALANCE - SEPTEMBER 30, 2011	<u>\$ (109,726)</u>	<u>\$ 308,101</u>	<u>\$ 198,375</u>	<u>\$ 0</u>	<u>\$ (198,375)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
HAVA GRANTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	CURRENT YEAR	PRIOR YEAR	CUMULATIVE THROUGH 9/30/2011	BUDGET FOR THE PROJECT	VARIANCE FAVORABLE VARIANCE
REVENUES					
Miscellaneous					
State revenue	\$ 0	\$ 1,628,067	\$ 1,628,067	\$ 1,628,067	\$ 0
Interest income	2	498	500	498	2
Total Miscellaneous	2	1,628,565	1,628,567	1,628,565	2
TOTAL REVENUES	2	1,628,565	1,628,567	1,628,565	2
EXPENDITURES					
County Education Fund	0	10,382	10,382	10,382	0
Voting System Accessibility	0	252,000	252,000	252,000	0
HAVA Compliance	0	637,724	637,724	637,724	0
General HAVA Title III compliance	0	727,815	727,815	727,815	0
TOTAL EXPENDITURES	0	1,627,921	1,627,921	1,627,921	0
Excess of Revenues Over (Under) Expenditures	2	644	646	644	2
OTHER FINANCING SOURCES (USES)					
Bond issuance	0	0	0	0	0
Operating transfers in	0	0	0	0	0
Operating transfers (out)	0	(644)	(644)	(644)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(644)	(644)	(644)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2	0	2	0	(2)
FUND BALANCE - SEPTEMBER 30, 2011	2	0	2	0	2

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
JUDICIAL COMPLEX
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	CURRENT YEAR	PRIOR YEARS	CUMULATIVE THROUGH 9/30/11	BUDGET FOR THE PROJECT	VARIANCE
REVENUES					
Miscellaneous					
Other Governmental Revenue	\$ 487,351	\$ 2,307,662	\$ 2,795,013	\$ 2,376,518	\$ 418,495
State revenue	0	3,410,127	3,410,127	3,410,127	0
Settlements	0	482,501	482,501	482,501	0
Interest income	161	952,324	952,485	952,323	162
Total Miscellaneous	487,512	7,152,614	7,640,126	7,221,469	418,657
TOTAL REVENUES	487,512	7,152,614	7,640,126	7,221,469	418,657
EXPENDITURES					
Levi's Building	0	5,091,679	5,091,679	5,091,679	0
Port Isabel Park Renovation	0	506,552	506,552	506,552	0
Building maintenance	0	24,000	24,000	24,000	0
La Feria Annex	0	1,353,193	1,353,193	1,353,193	0
Los Fresnos Annex	0	(24,787)	(24,787)	0	24,787
Father O'Brian Clinic	0	390,731	390,731	390,731	0
Security Wall	0	77,498	77,498	77,498	0
Courtroom Construction	181,633	4,106,362	4,287,995	4,341,554	53,559
Remodel 3rd floor Courthouse	0	759,472	759,472	759,472	0
Courthouse Parking Lot	0	193,691	193,691	193,691	0
Jail	0	2,270,820	2,270,820	2,270,820	0
Warehouse	0	68,892	68,892	68,892	0
Communications Project	408,468	5,083,015	5,491,483	5,083,015	(408,468)
Tick Eradication	44,757	24,100	68,857	68,856	(1)
Browne Road WIC Buidling	0	1,564,070	1,564,070	1,564,070	0
TOTAL EXPENDITURES	634,858	21,489,288	22,124,146	21,794,023	(330,123)
Excess of Revenues Over (Under) Expenditures	(147,346)	(14,336,674)	(14,484,020)	(14,572,554)	88,534
OTHER FINANCING SOURCES (USES)					
Bond issuance	0	22,000,024	22,000,024	22,000,024	0
Bond Premium	0	256,989	256,989	256,989	0
Bond issue cost	0	(658,671)	(658,671)	(658,671)	0
Transfer in	0	1,164,453	1,164,453	1,164,453	0
Transfers (out)	0	(8,190,241)	(8,190,241)	(8,190,241)	0
TOTAL OTHER FINANCING SOURCES (USES)	\$ 0	\$ 14,572,554	\$ 14,572,554	\$ 14,572,554	\$ 0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(147,346)	235,880	88,534	0	(88,534)
prio period adjustment		6,722	6,722		
FUND BALANCE - SEPTEMBER 30, 2011	\$ (147,346)	\$ 242,602	\$ 95,256	\$ 0	\$ (88,534)

**CAMERON COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS -CONTINUED**

DEBT SERVICE FUNDS

These funds are used to account for taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
UNLIMITED TAX BONDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
Tax Revenue	420,839	440,556	19,717
Miscellaneous	2,000	1,489	(511)
TOTAL REVENUES	<u>422,839</u>	<u>442,045</u>	<u>19,206</u>
EXPENDITURES			
1994 Unlimited Tax Road Bonds	0	0	0
2002 Unlimited Tax Road Bonds	78,539	62,411	16,128
2005 Unlimited Tax Road Bonds	117,019	116,969	50
2008 Unlimited Tax Road Bonds	# 224,623	224,623	0
TOTAL EXPENDITURES	<u>420,181</u>	<u>404,003</u>	<u>16,178</u>
Excess of Revenues Over Expenditures	2,658	38,042	35,384
Fund Balance - October 1, 2010	0	525,627	525,627
FUND BALANCE - SEPTEMBER 30, 2011	<u>\$ 2,658</u>	<u>\$ 563,669</u>	<u>\$ 561,011</u>

NON-MAJOR ENTERPRISE FUNDS

Enterprise Funds are established to account for operations which are self-supporting through user charges to the general public. On this basis, Cameron County, Texas operates the following Non-Major Enterprise Funds:

Airport System - To account for the financial position and the operations of the Cameron County Airport, located north of Bayview, Texas.

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS
NON-MAJOR ENTERPRISE FUNDS
SEPTEMBER 30, 2011

ASSETS	AIRPORT SYSTEM	TOTAL
Current Assets:		
Cash	\$ 163,654	\$ 163,654
Accounts Receivable	0	0
Due from other funds	100,000	100,000
Due from other governments	0	0
Prepaid	3,884	3,884
Total Current Assets	<u>267,538</u>	<u>267,538</u>
Depreciable Assets:		
Buildings	1,122,318	1,122,318
Improvements other than buildings	10,099,579	10,099,579
Equipment	14,034	14,034
Accumulated depreciation	(9,211,415)	(9,211,415)
Net depreciable assets	<u>2,024,516</u>	<u>2,024,516</u>
Land	<u>308,000</u>	<u>308,000</u>
Total Property and equipment	<u>2,332,516</u>	<u>2,332,516</u>
TOTAL ASSETS	<u><u>\$ 2,600,054</u></u>	<u><u>\$2,600,054</u></u>
LIABILITIES		
Current Liabilities		
(Payable from Current Assets):		
Accounts payable	\$ 709	\$ 709
Accrued compensated absences and salary payable	0	0
Due to other funds	0	0
Leashold deposits	<u>0</u>	<u>0</u>
Total Current Liabilities		
(Payable from Current Assets)	<u>709</u>	<u>709</u>
TOTAL LIABILITIES	<u>709</u>	<u>709</u>
NET ASSET		
Invested in capital assets, net of related debt	2,332,517	2,332,517
Unrestricted	<u>266,828</u>	<u>266,828</u>
TOTAL NET ASSETS	<u><u>\$ 2,599,345</u></u>	<u><u>\$2,599,345</u></u>

CAMERON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND NET ASSETS
NON-MAJOR ENTERPRISE FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	AIRPORT SYSTEM	TOTAL
OPERATING REVENUES		
Rental income	\$ 38,955	\$ 38,955
Miscellaneous	0	0
TOTAL OPERATING REVENUES	<u>38,955</u>	<u>38,955</u>
OPERATING EXPENSES		
Salary, wages and fringe benefits	6,541	6,541
Supplies	123	123
Repairs and maintenance	0	0
Insurance	(6,956)	(6,956)
Utilities	13,035	13,035
Depreciation	41,057	41,057
Miscellaneous	0	0
Contractual services	4,320	4,320
TOTAL OPERATING EXPENSES	<u>58,120</u>	<u>58,120</u>
OPERATING INCOME (LOSS)	<u>(19,165)</u>	<u>(19,165)</u>
NON-OPERATING REVENUES (EXPENSES)		
Interest income	587	587
Insurance proceeds	0	0
Interest expense	0	0
Grant & Program Expenses	0	0
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>587</u>	<u>587</u>
Income (Loss) before transfers	(18,578)	(18,578)
Grant & Program Revenue	450,000	450,000
Transfers (out)	0	0
Transfers in	0	0
CHANGE IN NET ASSETS	<u>431,422</u>	<u>431,422</u>
Total Net Assets - Beginning of year	2,167,923	2,167,923
Total Net Assets - End of year	<u><u>\$ 2,599,345</u></u>	<u><u>\$2,599,345</u></u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	<u>AIRPORT SYSTEM</u>	<u>TOTAL</u>
Cash Flows From Operating Activities:		
Cash received from customers	\$ -	\$ -
Cash received from other operating activities	38,955	38,955
Cash payments for goods and services	(10,523)	(10,523)
Cash payments to employees	(6,540)	(6,540)
Cash Provided (Used) by Operating Activities	<u>21,892</u>	<u>21,892</u>
Cash Flows From Non-Capital Financing Activities:		
Insurance Proceeds	<u>0</u>	<u>0</u>
Cash Provided by Non-Capital Financing Activities	<u>0</u>	<u>0</u>
Cash Flows From Capital and Related Financing Activities:		
Payments for capital acquisitions	(207,223)	(207,223)
Intergovernmental Agreement	(35,911)	(35,911)
Capitl Contributions-grants	248,910	248,910
Cash (Used) for Capital and Related Financing Activities	<u>5,776</u>	<u>5,776</u>
Cash Flows From Investing Activities:		
Receipts of interest	<u>587</u>	<u>587</u>
Cash Provided by Investing Activities	<u>587</u>	<u>587</u>
Net increase (decrease) in cash and cash equivalents	28,255	28,255
Cash and cash equivalents, October 1, 2010	135,399	135,399
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2011	<u><u>\$ 163,654</u></u>	<u><u>\$ 163,654</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating income (Loss)	\$ (19,165)	\$ (19,165)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation	41,057	41,057
Decrease (Increase) in accounts receivable	0	0
(Decrease) in wages and fringe payable	0	0
Increase (Decrease) in Due to Other Funds	0	0
(Decrease) in accounts payable	0	0
Increase (Decrease) in retainage payable	0	0
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 21,892</u></u>	<u><u>\$ 21,892</u></u>

TRUST AND AGENCY FUNDS

AGENCY FUNDS

These funds have been established by Cameron County to account for assets held by them as an agent for individuals, other funds and other governments.

Sheriff's Fee Account Fund	To account for deposits on fees collected from various individuals.
Sheriff's Inmate Release Account Fund	To account for monies confiscated from individuals upon incarceration.
Sheriff's Jail Commissary Account Fund	To account for monies used to provide sundry items for inmates.
County Clerk's/District Clerk's Trust	To account for monies held in trust for various individuals under court instruction.
County Clerk's/District Clerk's Fee Accounts' Funds	To account for deposits on fees collected from various individuals.
Justice of the Peace Collections Account Funds	To account for monies collected by the Justices of the Peace for various fines.
Cameron County Health Clinics' Funds	To account for monies collected for services.
Tax Assessor-Collector's TABC Trust Fund	To account for monies collected for the Texas Alcoholic Beverage Commission from various individuals.
Tax Assessor-Collector's Vehicle Registration Trust Fund	To account for the collection of vehicle registration payments made by various individuals.
Tax Assessor-Collector's Reserve for Bankruptcy Fund	To account for the collection of partial payments received against accounts under bankruptcy.
Tax Assessor-Collector's Ad valorem Tax Fund	To account for the collection of various ad valorem taxes collected for various agencies.
Tax Assessor-Collector's Vehicle Inventory Tax Fund	To account for the collection of vehicle inventory tax.
District Attorney's Restitution Trust Fund	To account for the collection of fines payable to victims of crimes.
State Motor Vehicle Sales Tax	To account for the collection of sales tax on motor vehicles.
Payroll Fund	To account for funds set aside to cover payroll.
District Clerk Child Support Trust Fund	To account for funds collected for child support.
Occupation Tax Fund	To account for the fees collected on video game machines for the County and the Cities.

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-AGENCY FUNDS
SEPTEMBER 30, 2011

	AGENCY				
	SHERIFF'S FEE ACCOUNT FUND	SHERIFF'S INMATE RELEASE ACCOUNT FUND	SHERIFF'S JAIL COMMISSARY ACCOUNT FUND	COUNTY CLERK'S TRUST ACCOUNT FUND	COUNTY CLERK'S FEE ACCOUNT FUND
ASSETS					
Cash	\$ 0	\$ 248,163	\$ 339,845	\$ 3,698,164	\$ 1,484,267
Investments	0	0	0	2,488,197	0
Accounts receivable	0	0	0	0	0
TOTAL ASSETS	<u>\$ 0</u>	<u>\$ 248,163</u>	<u>\$ 339,845</u>	<u>\$ 6,186,361</u>	<u>\$ 1,484,267</u>
LIABILITIES					
Accounts payable	\$ 0	\$ 227,876	\$ 0	\$ 0	\$ 0
Deposits	0	20,287	0	0	0
Due to other governments	0	0	0	0	0
Fees payable	0	0	0	0	1,484,267
Judgments	0	0	0	6,186,361	0
Escrow for commissary	0	0	339,845	0	0
TOTAL LIABILITIES	<u>\$ 0</u>	<u>\$ 248,163</u>	<u>\$ 339,845</u>	<u>\$ 6,186,361</u>	<u>\$ 1,484,267</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-AGENCY FUNDS
September 30, 2011
(CONTINUED)

	AGENCY				
	DISTRICT CLERK'S TRUST ACCOUNT FUND	DISTRICT CLERK'S FEE ACCOUNT FUND	JUSTICE OF THE PEACE COLLECTIONS' ACCOUNT FUND	CAMERON COUNTY HEALTH CLINICS' ACCOUNT FUND	TAX ASSESSOR- COLLECTOR'S TABC TRUST FUND
ASSETS					
Cash	\$ 1,855,484	\$ 1,472,440	\$ 526,837	\$ 0	\$ 80,284
Investments	7,297,649	0	0	0	0
Accounts receivable	0	0	0	0	0
Accounts receivable	0	0	0	0	0
TOTAL ASSETS	\$ 9,153,133	\$ 1,472,440	\$ 526,837	\$ 0	\$ 80,284
LIABILITIES					
Accounts payable	\$ 0	\$ 1,472,440	\$ 526,837	\$ 0	\$ 0
Deposits	0	0	0	0	0
Due to other governments	0	0	0	0	80,284
Fees payable	0	0	0	0	0
Judgments	9,153,133	0	0	0	0
Escrow for commissary	0	0	0	0	0
TOTAL LIABILITIES	\$ 9,153,133	\$ 1,472,440	\$ 526,837	\$ 0	\$ 80,284

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-AGENCY FUNDS
September 30, 2011
(CONTINUED)

	AGENCY				
	TAX ASSESSOR- COLLECTOR'S VEHICLE REGISTRATION TRUST FUND	TAX ASSESSOR- COLLECTOR'S RESERVE FOR BANKRUPTCY FUND	TAX ASSESSOR- COLLECTOR'S ADVALOREM TAX FUND	TAX ASSESSOR- COLLECTOR'S VEHICLE INVENTORY TAX FUND	STATE MOTOR VEHICLE SALES TAX FUND
ASSETS					
Cash	\$ 3,745,040	\$ 83,133	\$ 1,303,111	\$ 1,100,058	\$ 2,414,203
Investments	0	0	0	0	0
Accounts receivable	0	0	0	0	0
TOTAL ASSETS	\$ 3,745,040	\$ 83,133	\$ 1,303,111	\$ 1,100,058	\$ 2,414,203
LIABILITIES					
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Deposits	0	0	0	0	0
Due to other governments	3,745,040	83,133	1,303,111	1,100,058	2,414,203
Fees payable	0	0	0	0	0
Judgments	0	0	0	0	0
Escrow for commissary	0	0	0	0	0
TOTAL LIABILITIES	\$ 3,745,040	\$ 83,133	\$ 1,303,111	\$ 1,100,058	\$ 2,414,203

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-AGENCY FUNDS
September 30, 2011
(CONTINUED)

	AGENCY				
	DISTRICT ATTORNEY'S RESTITUTION TRUST FUND	PAYROLL FUND	DISTRICT CLERK CHILD SUPPORT FUND	OCCUPATION TAX FUND	TOTAL
ASSETS					
Cash	\$ 231,894	\$ 106,129	\$ 21,695	\$ 6,742	\$ 18,717,489
Investments	0	0	0	0	9,785,846
Accounts receivable	0	0	0	0	0
TOTAL ASSETS	\$ 231,894	\$ 106,129	\$ 21,695	\$ 6,742	\$ 28,503,335
LIABILITIES					
Accounts payable	\$ 231,894	\$ 106,129	\$ 21,695	\$ 6,742	\$ 2,593,613
Deposits	0	0	0	0	20,287
Due to other governments	0	0	0	0	8,725,829
Fees payable	0	0	0	0	1,484,267
Judgments	0	0	0	0	15,339,494
Escrow for commissary	0	0	0	0	339,845
TOTAL LIABILITIES	\$ 231,894	\$ 106,129	\$ 21,695	\$ 6,742	\$ 28,503,335

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST AND AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

SHERIFF'S FEE ACCOUNT FUND

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 0	\$ 1,321,375	\$ 1,321,375	\$ 0
TOTAL ASSETS	<u>\$ 0</u>	<u>\$ 1,321,375</u>	<u>\$ 1,321,375</u>	<u>\$ 0</u>
LIABILITIES				
Due to other governments	\$ 0	\$ 1,321,375	\$ 1,321,375	\$ 0
TOTAL LIABILITIES	<u>\$ 0</u>	<u>\$ 1,321,375</u>	<u>\$ 1,321,375</u>	<u>\$ 0</u>

SHERIFF'S INMATE RELEASE ACCOUNT FUND

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 340,157	\$ 1,394,774	\$ 1,486,768	\$ 248,163
TOTAL ASSETS	<u>\$ 340,157</u>	<u>\$ 1,394,774</u>	<u>\$ 1,486,768</u>	<u>\$ 248,163</u>
LIABILITIES				
Deposits	\$ 39,572	\$ (15,737)	\$ 3,548	\$ 20,287
Accounts payable	300,585	1,410,511	1,483,220	227,876
TOTAL LIABILITIES	<u>\$ 340,157</u>	<u>\$ 1,394,774</u>	<u>\$ 1,486,768</u>	<u>\$ 248,163</u>

SHERIFF'S JAIL COMMISSARY ACCOUNT FUND

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 168,019	\$ 1,107,249	\$ 935,423	\$ 339,845
TOTAL ASSETS	<u>\$ 168,019</u>	<u>\$ 1,107,249</u>	<u>\$ 935,423</u>	<u>\$ 339,845</u>
LIABILITIES				
Accts. Payable	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
NET ASSETS				
Net Assets, Unreserved	\$ 168,019	\$ 1,107,249	\$ 935,423	\$ 339,845
TOTAL NET ASSETS	<u>\$ 168,019</u>	<u>\$ 1,107,249</u>	<u>\$ 935,423</u>	<u>\$ 339,845</u>

(CONTINUED)

COUNTY CLERK'S TRUST ACCOUNT FUND

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 2,941,406	\$ 2,898,932	\$ 2,142,174	\$ 3,698,164
Investments	2,635,617	393,908	541,328	2,488,197
TOTAL ASSETS	<u>\$ 5,577,023</u>	<u>\$ 3,292,840</u>	<u>\$ 2,683,502</u>	<u>\$ 6,186,361</u>
LIABILITIES				
Judgments	\$ 5,577,023	\$ 3,292,840	\$ 2,683,502	\$ 6,186,361
TOTAL LIABILITIES	<u>\$ 5,577,023</u>	<u>\$ 3,292,840</u>	<u>\$ 2,683,502</u>	<u>\$ 6,186,361</u>

COUNTY CLERK'S FEE ACCOUNT FUND

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 1,443,381	\$ 3,784,982	\$ 3,744,096	\$ 1,484,267
Accts. Rec.				
TOTAL ASSETS	<u>\$ 1,443,381</u>	<u>\$ 3,784,982</u>	<u>\$ 3,744,096</u>	<u>\$ 1,484,267</u>
LIABILITIES				
Fees payable	\$ 1,443,381	\$ 3,784,982	\$ 3,744,096	\$ 1,484,267
TOTAL LIABILITIES	<u>\$ 1,443,381</u>	<u>\$ 3,784,982</u>	<u>\$ 3,744,096</u>	<u>\$ 1,484,267</u>

DISTRICT CLERK'S TRUST ACCOUNT FUND

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 1,739,408	\$ 3,647,487	\$ 3,531,411	\$ 1,855,484
Investments	8,184,803	442,163	1,329,317	7,297,649
TOTAL ASSETS	<u>\$ 9,924,211</u>	<u>\$ 4,089,650</u>	<u>\$ 4,860,728</u>	<u>\$ 9,153,133</u>
LIABILITIES				
Judgments	\$ 9,924,211	\$ 4,089,650	\$ 4,860,728	\$ 9,153,133
TOTAL LIABILITIES	<u>\$ 9,924,211</u>	<u>\$ 4,089,650</u>	<u>\$ 4,860,728</u>	<u>\$ 9,153,133</u>

(CONTINUED)

DISTRICT CLERK'S FEE ACCOUNT FUND

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 1,802,116	\$ 2,030,348	\$ 2,360,024	\$ 1,472,440
TOTAL ASSETS	<u>\$ 1,802,116</u>	<u>\$ 2,030,348</u>	<u>\$ 2,360,024</u>	<u>\$ 1,472,440</u>
LIABILITIES				
Accounts payable	\$ 1,802,116	\$ 2,030,348	\$ 2,360,024	\$ 1,472,440
TOTAL LIABILITIES	<u>\$ 1,802,116</u>	<u>\$ 2,030,348</u>	<u>\$ 2,360,024</u>	<u>\$ 1,472,440</u>

JUSTICE OF THE PEACE COLLECTIONS' ACCOUNT FUND

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 256,764	\$ 6,499,932	\$ 6,229,859	\$ 526,837
Due from other governments	0			0
TOTAL ASSETS	<u>\$ 256,764</u>	<u>\$ 6,499,932</u>	<u>\$ 6,229,859</u>	<u>\$ 526,837</u>
LIABILITIES				
Accounts payable	\$ 320,472	\$ 6,436,224	\$ 6,229,859	\$ 526,837
Due to other governments	\$ (63,708)	\$ 63,708	-	0
TOTAL LIABILITIES	<u>\$ 256,764</u>	<u>\$ 6,499,932</u>	<u>\$ 6,229,859</u>	<u>\$ 526,837</u>

CAMERON COUNTY HEALTH CLINICS' FUNDS

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 0	\$ 291,169	\$ 291,169	\$ 0
Acct. Rec.				
TOTAL ASSETS	<u>\$ 0</u>	<u>\$ 291,169</u>	<u>\$ 291,169</u>	<u>\$ 0</u>
LIABILITIES				
Accounts payable	\$ 0	\$ 291,169	\$ 291,169	\$ 0
TOTAL LIABILITIES	<u>\$ 0</u>	<u>\$ 291,169</u>	<u>\$ 291,169</u>	<u>\$ 0</u>

(CONTINUED)

TAX ASSESSOR-COLLECTOR'S TABC TRUST FUND

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 20,900	\$ 177,046	\$ 117,662	\$ 80,284
TOTAL ASSETS	<u>\$ 20,900</u>	<u>\$ 177,046</u>	<u>\$ 117,662</u>	<u>\$ 80,284</u>
LIABILITIES				
Due to other governments	\$ 20,900	\$ 177,046	\$ 117,662	\$ 80,284
TOTAL LIABILITIES	<u>\$ 20,900</u>	<u>\$ 177,046</u>	<u>\$ 117,662</u>	<u>\$ 80,284</u>

TAX ASSESSOR-COLLECTOR'S VEHICLE REGISTRATION TRUST FUND

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 2,493,189	\$ 49,075,486	\$ 47,823,635	\$ 3,745,040
TOTAL ASSETS	<u>\$ 2,493,189</u>	<u>\$ 49,075,486</u>	<u>\$ 47,823,635</u>	<u>\$ 3,745,040</u>
LIABILITIES				
Due to other governments	\$ 2,493,189	\$ 49,075,486	\$ 47,823,635	\$ 3,745,040
TOTAL LIABILITIES	<u>\$ 2,493,189</u>	<u>\$ 49,075,486</u>	<u>\$ 47,823,635</u>	<u>\$ 3,745,040</u>

TAX ASSESSOR-COLLECTOR'S RESERVE FOR BANKRUPTCY FUND

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 83,133	\$ 0	\$ 0	\$ 83,133
TOTAL ASSETS	<u>\$ 83,133</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 83,133</u>
LIABILITIES				
Due to other governments	\$ 83,133	\$ 0	\$ 0	\$ 83,133
TOTAL LIABILITIES	<u>\$ 83,133</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 83,133</u>

(CONTINUED)

TAX ASSESSOR-COLLECTOR'S AD VALOREM TAX FUND

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 1,294,849	\$ 203,938,936	\$ 203,930,674	\$ 1,303,111
TOTAL ASSETS	<u>\$ 1,294,849</u>	<u>\$ 203,938,936</u>	<u>\$ 203,930,674</u>	<u>\$ 1,303,111</u>
LIABILITIES				
Due to other governments	\$ 1,294,849	\$ 203,938,936	\$ 203,930,674	\$ 1,303,111
TOTAL LIABILITIES	<u>\$ 1,294,849</u>	<u>\$ 203,938,936</u>	<u>\$ 203,930,674</u>	<u>\$ 1,303,111</u>

TAX ASSESSOR-COLLECTOR'S VEHICLE INVENTORY TAX FUND

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 1,064,318	\$ 3,110,099	\$ 3,074,359	\$ 1,100,058
TOTAL ASSETS	<u>\$ 1,064,318</u>	<u>\$ 3,110,099</u>	<u>\$ 3,074,359</u>	<u>\$ 1,100,058</u>
LIABILITIES				
Due to other governments	\$ 748,951	\$ 3,085,959	\$ 2,994,089	\$ 840,821
TOTAL LIABILITIES	<u>\$ 748,951</u>	<u>\$ 3,085,959</u>	<u>\$ 2,994,089</u>	<u>\$ 840,821</u>
NET ASSETS				
Net Assets, Unreserved	\$ 315,367	\$ 24,140	\$ 80,270	\$ 259,237
TOTAL NET ASSETS	<u>\$ 315,367</u>	<u>\$ 24,140</u>	<u>\$ 80,270</u>	<u>\$ 259,237</u>

DISTRICT ATTORNEY'S RESTITUTION TRUST FUND

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 186,809	\$ 444,495	\$ 399,410	\$ 231,894
TOTAL ASSETS	<u>\$ 186,809</u>	<u>\$ 444,495</u>	<u>\$ 399,410</u>	<u>\$ 231,894</u>
LIABILITIES				
Accounts payable	\$ 186,809	\$ 444,495	\$ 399,410	\$ 231,894
TOTAL LIABILITIES	<u>\$ 186,809</u>	<u>\$ 444,495</u>	<u>\$ 399,410</u>	<u>\$ 231,894</u>

(CONTINUED)

STATE MOTOR VEHICLE SALES TAX

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 2,146,757	\$ 27,511,442	\$ 27,243,996	\$ 2,414,203
TOTAL ASSETS	<u>\$ 2,146,757</u>	<u>\$ 27,511,442</u>	<u>\$ 27,243,996</u>	<u>\$ 2,414,203</u>
LIABILITIES				
Due to other governments	\$ 2,146,757	\$ 27,511,442	\$ 27,243,996	\$ 2,414,203
TOTAL LIABILITIES	<u>\$ 2,146,757</u>	<u>\$ 27,511,442</u>	<u>\$ 27,243,996</u>	<u>\$ 2,414,203</u>

PAYROLL FUND

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 1,746,263	\$ 57,114,613	\$ 58,754,747	\$ 106,129
Accts. Rec.				
TOTAL ASSETS	<u>\$ 1,746,263</u>	<u>\$ 57,114,613</u>	<u>\$ 58,754,747</u>	<u>\$ 106,129</u>
LIABILITIES				
Accounts payable	\$ 1,746,263	\$ 57,114,613	\$ 58,754,747	\$ 106,129
TOTAL LIABILITIES	<u>\$ 1,746,263</u>	<u>\$ 57,114,613</u>	<u>\$ 58,754,747</u>	<u>\$ 106,129</u>

DISTRICT CLERK CHILD SUPPORT

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 21,715	\$ 66	\$ 86	\$ 21,695
TOTAL ASSETS	<u>\$ 21,715</u>	<u>\$ 66</u>	<u>\$ 86</u>	<u>\$ 21,695</u>
LIABILITIES				
Accounts payable	\$ 21,715	\$ 66	\$ 86	\$ 21,695
TOTAL LIABILITIES	<u>\$ 21,715</u>	<u>\$ 66</u>	<u>\$ 86</u>	<u>\$ 21,695</u>

(CONTINUED)

OCCUPATION TAX

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 8,987	\$ 221,844	\$ 224,089	\$ 6,742
TOTAL ASSETS	<u>\$ 8,987</u>	<u>\$ 221,844</u>	<u>\$ 224,089</u>	<u>\$ 6,742</u>
LIABILITIES				
Accounts payable	\$ 8,987	\$ 221,844	\$ 224,089	\$ 6,742
TOTAL LIABILITIES	<u>\$ 8,987</u>	<u>\$ 221,844</u>	<u>\$ 224,089</u>	<u>\$ 6,742</u>

ALL AGENCY FUNDS

	BALANCE 10/01/10	ADDITIONS	DEDUCTIONS	BALANCE 09/30/11
ASSETS				
Cash	\$ 17,758,171	\$ 364,570,275	\$ 363,610,957	\$ 18,717,489
Investments	10,820,420	836,071	1,870,645	9,785,846
TOTAL ASSETS	<u>\$ 28,578,591</u>	<u>\$ 365,406,346</u>	<u>\$ 365,481,602</u>	<u>\$ 28,503,335</u>
LIABILITIES				
Accounts payable	\$ 4,386,947	\$ 67,949,270	\$ 69,742,604	\$ 2,593,613
Deposits	39,572	(15,737)	3,548	20,287
Due to other governments	6,724,071	285,173,952	283,431,431	8,466,592
Fees payable	1,443,381	3,784,982	3,744,096	1,484,267
Judgments	15,501,234	7,382,490	7,544,230	15,339,494
TOTAL LIABILITIES	<u>\$ 28,095,205</u>	<u>\$ 364,274,957</u>	<u>\$ 364,465,909</u>	<u>\$ 27,904,253</u>
NET ASSETS				
Net Assets, Unreserved	483,386	1,131,389	1,015,693	599,082
TOTAL NET ASSETS	<u>\$ 483,386</u>	<u>\$ 1,131,389</u>	<u>\$ 1,015,693</u>	<u>\$ 599,082</u>

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
ALL TRUST AND AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

ASSETS	
Cash	\$ 18,717,489
Investments	9,785,846
TOTAL ASSETS	<u>28,503,335</u>
LIABILITIES	
Accounts payable	2,593,613
Deposits	20,287
Due to other governments	8,466,592
Fees payable	1,484,267
Judgments	15,339,494
TOTAL LIABILITIES	<u>27,904,253</u>
NET ASSETS	
Unreserved	599,082
TOTAL ASSETS	<u>599,082</u>
TOTAL NET ASSETS & LIABILITIES	<u>\$ 28,503,335</u>



CAPITAL ASSETS

USED IN THE OPERATION

OF GOVERNMENTAL FUNDS

CAMERON COUNTY, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENT FUNDS
COMPARATIVE SCHEDULE BY SOURCE
September 30, 2011

GENERAL FIXED ASSETS

Buildings	\$ 92,956,809
Improvements Other than Buildings	7,777,944
Other structures	1,546,901
Equipment	62,817,089
Land	3,818,470
infrastructure	293,161,079
Construction Work in Progress	11,479,612
TOTAL GENERAL FIXED ASSETS	<u>\$ 473,557,904</u>

INVESTMENTS IN GENERAL FIXED ASSETS BY SOURCE

General fund	\$ 17,193,240
Special Revenue funds	143,047,193
Capital Project Funds	313,198,426
Other sources	119,045
TOTAL INVESTMENTS IN GENERAL FIXED ASSETS	<u>\$ 473,557,904</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
AS OF SEPTEMBER 30, 2011

FUNCTION AND ACTIVITY	LAND	INFRASTR.	BUILDING	IMPROVEMENTS OTHER THAN BUILDINGS	OTHER STRUCTURES	CONSTRUCTION WORK IN PROGRESS	EQUIPMENT	TOTAL
Balance of Real Property 10/30/2010	\$ 3,818,470	\$ 291,269,005	\$ 92,572,609	\$ 7,777,944	1,546,901	\$ 6,212,340	\$ 56,210,109	\$ 459,407,378
General Government	-	-	54,911	-	-	-	2,605,981	2,660,892
Law Enforcement and Public Safety	-	-	260,522	-	-	-	2,989,569	3,250,091
Health	-	-	68,766	-	-	(24,010)	152,285	197,041
Welfare	-	-	-	-	-	-	48,552	48,552
Culture and Recreation	-	-	-	-	-	720,836	-	720,836
Road and Bridge	-	1,892,074.00	-	-	-	4,570,446.00	810,594.00	7,273,114.00
TOTAL GENERAL FIXED ASSETS	\$ 3,818,470	\$ 293,161,079	\$ 92,956,808	\$ 7,777,944	\$ 1,546,901	\$ 11,479,612	\$ 62,817,090	\$ 473,557,904

CAMERON COUNTY, TEXAS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

FUNCTION AND ACTIVITY	GENERAL FIXED ASSETS 10/1/2010	ADDITIONS	DEDUCTIONS	GENERAL FIXED ASSETS 9/30/2011
Balance of Real Property not Readily Identifiable as to Function at 10/1/2006	16,055,686	0	0	16,055,686
General Government	34,530,096	2,660,892	0	37,190,988
Law Enforcement and Public Safety	87,641,340	3,250,091	0	90,891,431
Health	3,439,120	197,041	0	3,636,161
Welfare	2,360,702	48,552	0	2,409,254
Culture and Recreation	711,568	720,836	0	1,432,404
Road and Bridge	314,668,866	7,273,114	0	321,941,980
TOTAL GENERAL FIXED ASSETS	459,407,378	14,150,526	0	473,557,904

COMPONENT UNITS

Discretely Presented Component Units are legally separate organizations that, because of the nature and significance of their relationship with the primary government, are included in the financial reporting entity but shown separately from the primary government's financial activities.

Emergency Services District #1 - The District is a separate political subdivision organized under Article III, Section 48-e, of the Texas Constitution, as proposed by S.J.R. No. 27, Act of the 70th Legislature, Regular Session, 1987, and adopted by the voters to supply the rural areas with fire and ambulance services. The Commissioners' Court appoints the District's board members; however, the County exercises no management responsibility over operations, nor does the County significantly influence operations.

Cameron-Willacy Counties Community Supervision and Corrections Department - The department receives office space and equipment from the County pursuant to Texas Code of Criminal Procedure, Article 42.12 Section (10). The Commissioners' Court does not exercise oversight responsibility, and operations of the department are funded entirely by the State of Texas, except as noted above. Budgets and expenditures are approved by the appropriate State agency, and the District Director is appointed by the State District Judges of the area in accordance with State statute. The County approves the Capital Budget for the department.

CAMERON COUNTY, TEXAS
 COMBINING STATEMENT OF NET ASSETS-GOVERNMENTAL FUNDS-
 COMPONENT UNITS
 SEPTEMBER 30, 2011

	Governmental Funds	TOTAL
ASSETS:		
Cash	\$ 1,464,480	\$ 1,464,480
Investments	1,011,580	1,011,580
Receivables:		
Taxes, net of allowance	710,785	710,785
Accounts Receivable-Net	408,949	408,949
Prepays and Other Assets	12,268	12,268
Total Assets	<u>\$ 3,608,062</u>	<u>\$ 3,608,062</u>
LIABILITIES		
Accounts Payable	\$ 274,608	274,608
Other	1,307,520	1,307,520
Due to Other Governments	683,182	683,182
Total current liabilities	<u>2,265,310</u>	<u>2,265,310</u>
Total Liabilities	<u>2,265,310</u>	<u>2,265,310</u>
NET ASSETS		
Unrestricted	<u>1,342,752</u>	<u>1,342,752</u>
Total Net Assets	<u>\$ 1,342,752</u>	<u>\$ 1,342,752</u>

CAMERON COUNTY, TEXAS
STATEMENT OF ACTIVITIES-COMPONENT UNITS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units
Component units:					
General government	135,219	0	0	0	(135,219)
Public safety	10,047,403	3,837,303	3,784,746	0	(2,358,390)
Total component units	<u>\$ 10,182,622</u>	<u>\$ 3,837,303</u>	<u>\$ 3,784,746</u>	<u>\$ 0</u>	<u>\$ (2,493,609)</u>
General revenues:					
Property taxes, levied for general purposes				\$ 2,728,563	\$ 0
Unrestricted investment earnings				6,567	6,126
Due to providers				0	0
Miscellaneous (refund due to TDCJ-CJAD)				0	0
Total general revenue and transfers				<u>2,735,130</u>	<u>6,126</u>
Changes in net assets				241,521	(60,838)
Net assets - beginning				0	1,403,274
Prior period adjustment					316
Due to other entities				(241,521)	0
Net assets - ending				<u>\$ 0</u>	<u>\$ 1,342,752</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS-COMPONENT UNITS
For the Fiscal Year Ended September 30, 2011

	Emergency Services District #1	Cameron-Willacy Counties Community Supervision and Corrections Department	TOTAL GOVERNMENTAL FUNDS (Memorandum Only)
REVENUES:			
Taxes-Net	\$ 2,728,563	\$ 0	\$ 2,728,563
Intergovernmental	0	3,784,746	3,784,746
Interest	6,567	6,126	12,693
User Fees and Other	0	3,837,303	3,837,303
Total Operating Revenues	<u>2,735,130</u>	<u>7,628,175</u>	<u>10,363,305</u>
EXPENDITURES:			
Current Operating			
Administrative Expenditures	0	7,458,223	7,458,223
Program Services	0	0	0
Contractual Services	2,358,390	144,287	2,502,677
Other Administrative Expenditures	0	0	0
Repairs and Maintenance	0	34,958	34,958
Miscellaneous	20,324	0	20,324
Professional Services	114,895	51,545	166,440
General Operating	0	0	0
Capital Outlay	0	0	0
Total Operating Expenditures	<u>2,493,609</u>	<u>7,689,013</u>	<u>10,182,622</u>
Over (Under) Expenditures	<u>241,521</u>	<u>(60,838)</u>	<u>180,683</u>
Transfers in	0	0	0
Transfers out	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Change in net assets	241,521	(60,838)	180,683
Total net assets - beginning	0	1,403,274	1,403,274
Fund balance before refund to TDCJ-CJAI	241,521	1,342,436	1,583,957
Prior period adjustment	0	316	316
Refund due to TDCJ-CJAD	(241,521)	0	(241,521)
Total net assets - ending	<u>\$ 0</u>	<u>\$ 1,342,752</u>	<u>\$ 1,342,752</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENTS OF NET ASSETS-GOVERNMENTAL FUNDS-
COMPONENT UNITS
SEPTEMBER 30, 2011

	Emergency Services District #1	Cameron-Willacy Counties Community Supervision and Corrections Department	TOTAL GOVERNMENTAL FUNDS
ASSETS:			
Cash	\$ 1,200,189	\$ 264,291	\$ 1,464,480
Investments	0	1,011,580	1,011,580
Receivables:			
Taxes, net of allowance	710,785	0	710,785
Accounts Receivable-Net	0	408,949	408,949
Prepaid and Other Assets	0	12,268	12,268
Total Assets and Other Debits	<u>\$ 1,910,974</u>	<u>\$ 1,697,088</u>	<u>\$ 3,608,062</u>
 LIABILITIES			
Accounts Payable	\$ 0	\$ 274,608	\$ 274,608
Other	1,233,572	73,948	1,307,520
Due to Other Governments	<u>677,402</u>	<u>5,780</u>	<u>683,182</u>
Total Liabilities	<u>1,910,974</u>	<u>354,336</u>	<u>2,265,310</u>
 NET ASSETS			
Unrestricted	<u>0</u>	<u>1,342,752</u>	<u>1,342,752</u>
Total net assets	<u>\$ 0</u>	<u>\$ 1,342,752</u>	<u>\$ 1,342,752</u>



STATISTICAL SECTION

This part of Cameron County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

CAMERON COUNTY, TEXAS

Government-Wide Revenues*

For the last six fiscal years

	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011
Revenues							
Government Activities - Revenues							
Charges for Services:							
General government	\$ 1,470,916	\$ 2,801,506	\$ 6,532,940	\$ 9,901,260	\$ 13,345,212	\$ 13,085,432	\$ 14,153,964
Law enforcement	9,776,971	12,001,650	11,993,644	11,419,409	12,272,612	11,768,869	12,293,072
Highways and streets	2,607,075	3,174,685	0	13,439,996	4,473,146	4,764,932	4,864,372
Health	7,291,313	7,764,370	8,834,534	1,000,435	958,014	506,862	396,082
Welfare	0	0	0	17,691	153,236	28,781	529,574
Operating Grants and Contributions	21,324,929	19,840,418	23,013,878	16,364,417	16,030,582	21,195,609	19,323,675
Capital Grants and Contributions	9,480,537	4,003,541	5,380,499	5,028,823	7,035,675	8,979,667	11,307,059
Total Government Activities - Revenues	51,951,741	49,586,170	55,755,495	57,172,031	54,268,477	60,330,152	62,867,798
Business-type activities- Revenues							
Charges for Services	20,902,904	24,408,869	22,454,505	20,946,372	19,318,145	18,838,487	24,069,193
Operating Grants and Contributions	0	174,634	0	0	0	0	178,691
Capital Grants and Contributions	0	0	92,053	604,724	459,149	2,160,984	450,000
Miscellaneous	0	0	0	0	535,492	3,046	(1,785,800)
Gain on sale of capital assets	0	0	0	0	0	0	68,600
Unrestricted Investment Income	477,693	866,392	1,053,751	1,853,791	421,749	62,699	68,008
Total Business-type activities- Revenues	21,380,597	25,449,895	23,600,309	23,404,887	20,734,535	21,065,216	23,048,692
Total Primary Government Revenues	\$ 73,332,338	\$ 75,036,065	\$ 79,355,804	\$ 80,576,918	\$ 75,003,012	\$ 81,395,368	\$ 85,916,490
Expenses							
Government Activities - Expenses							
General Government	\$ 20,791,520	\$ 24,087,459	\$ 26,051,089	\$ 26,089,734	\$ 24,495,710	\$ 25,994,887	\$ 27,502,559
Law Enforcement and public safety	48,532,458	49,881,171	51,502,520	61,830,559	67,381,917	67,486,368	69,081,195
Highways and streets	19,472,748	14,677,328	16,125,496	22,637,526	18,294,581	19,455,918	17,104,629
Health	8,035,711	8,266,107	8,757,664	8,325,339	8,982,987	9,921,138	9,940,575
Welfare	6,791,183	7,329,118	8,972,528	4,705,306	5,776,871	7,492,838	11,513,917
Interest on Long-term Debt	1,405,867	2,869,285	2,469,588	2,661,333	3,325,436	3,273,601	3,302,908
Total Government Activities - Expenses	105,029,487	107,110,468	113,878,885	126,249,797	128,257,502	133,624,750	138,445,783
Business-type activities - Expenses							
Operational Expenses	12,316,437	15,622,856	14,304,211	14,280,991	13,316,379	12,863,812	11,686,343
Total Business-type activities - Expenses	12,316,437	15,622,856	14,304,211	14,280,991	13,316,379	12,863,812	11,686,343
Net (expense)/revenue							
Governmental activities	(53,077,746)	(57,524,298)	(58,123,390)	(69,077,766)	(73,989,025)	(73,294,598)	(75,577,985)
Business-type activities	9,064,160	9,827,039	9,296,098	9,123,896	7,418,156	8,201,404	11,362,349
Total primary government net expense	(\$44,013,586)	(\$47,697,259)	(\$48,827,292)	(\$59,953,870)	(\$66,570,869)	(\$65,093,194)	(\$64,215,636)
General Revenues and Other Changes in Net Assets							
Governmental activities:							
Taxes Levied for General Purposes	\$33,599,815	\$35,666,961	\$38,859,424	\$42,005,729	\$47,996,597	\$48,433,102	\$50,300,971
Taxes Levied for Debt Service	4,932,176	5,644,378	6,658,638	6,698,157	6,150,557	6,346,806	5,830,290
Unrestricted Investment Income	1,021,300	2,629,202	3,722,267	1,921,597	1,602,925	1,667,801	1,989,760
Miscellaneous	13,504,227	13,595,568	5,506,868	8,932,222	5,138,776	8,786,189	7,616,101
Gain on sale of capital assets	142,283	211,188	163,816	267,207	309,446	42,160	370,542
Transfers	8,779,503	9,865,082	9,360,360	7,759,880	6,499,379	5,788,524	6,666,985
Total governmental activities	61,979,304	67,612,379	64,271,373	67,584,792	67,697,680	71,064,582	72,774,649
Business-type activities							
Transfers	(8,779,503)	(9,865,082)	(9,360,360)	(7,894,978)	(6,499,379)	(5,788,524)	(6,666,985)
Total Business-type activities	(8,779,503)	(9,865,082)	(9,360,360)	(7,894,978)	(6,499,379)	(5,788,524)	(6,666,985)
Total Primary government	\$53,199,801	\$57,747,297	\$54,911,013	\$59,689,814	\$61,198,301	\$65,276,058	\$66,107,664
Change in Net Assets							
Governmental activities	\$ 8,901,558	\$ 10,088,081	\$ 6,147,983	\$ (1,492,974)	\$ (6,291,345)	\$ (2,230,016)	\$ (2,803,336)
Business-type activities	284,657	(38,043)	(64,262)	1,228,918	918,777	2,412,880	4,695,364
Total Primary government	\$ 9,186,215	\$ 10,050,038	\$ 6,083,721	\$ (264,056)	\$ (5,372,568)	\$ 182,864	\$ 1,892,028

*seventh year compiling data for table.

CAMERON COUNTY, TEXAS

Net Assets by Component*
For the last nine fiscal years

	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011
Governmental Activities									
Invested in capital assets, net of related debt	\$ 179,441,487	\$ 171,407,847	\$ 158,335,836	\$ 166,195,378	\$ 164,906,729	\$ 165,467,180	\$ 173,524,785	\$ 182,664,875	\$ 187,165,505
Restricted	14,863,445	15,963,745	33,403,432	31,485,331	35,140,809	44,493,374	30,816,723	23,123,759	16,854,509
Unrestricted	9,226,039	7,657,297	12,181,679	16,337,819	20,118,973	8,545,809	3,220,936	(456,207)	(1,490,920)
Total governmental activities net assets	\$ 203,530,971	\$ 195,028,889	\$ 203,920,947	\$ 214,018,528	\$ 220,166,511	\$ 218,506,363	\$ 207,562,444	\$ 205,332,427	\$ 202,529,094
Business-type activities									
Invested in capital assets, net of related debt	\$ 9,514,982	\$ 6,657,665	\$ 8,583,552	\$ 8,987,267	\$ 2,843,431	\$ 19,701,009	\$ 15,060,003	\$ 26,507,510	\$ 17,254,534
Restricted	7,743,409	7,927,962	5,495,052	6,057,827	13,336,397	5,319,051	9,055,467	6,813,147	15,535,455
Unrestricted	922,257	4,291,985	5,083,665	4,079,132	2,880,136	(4,731,178)	(3,297,644)	(10,089,953)	(4,863,921)
Total business-type activities net assets	\$ 18,180,648	\$ 18,877,612	\$ 19,162,269	\$ 19,124,226	\$ 19,059,964	\$ 20,288,882	\$ 20,817,826	\$ 23,230,704	\$ 27,926,068
Primary government									
Invested in capital assets, net of related debt	\$ 188,956,469	\$ 178,065,512	\$ 166,919,388	\$ 175,182,645	\$ 167,750,160	\$ 185,168,189	\$ 188,584,788	\$ 209,172,385	\$ 204,420,039
Restricted	22,606,854	23,891,707	38,898,484	37,543,158	48,477,206	49,812,425	39,872,190	29,936,906	32,389,964
Unrestricted	10,148,296	11,949,282	17,265,344	20,416,951	22,999,109	3,814,631	(76,708)	(10,546,160)	(6,354,841)
Total primary government net assets	\$ 221,711,619	\$ 213,906,501	\$ 223,083,216	\$ 233,142,754	\$ 239,226,475	\$ 238,795,245	\$ 228,380,270	\$ 228,563,131	\$ 230,455,162

*Ninth year compiling data for table.

CAMERON COUNTY, TEXAS
GENERAL GOVERNMENTAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Taxes	\$ 56,080,939	\$ 55,391,712	\$ 52,915,001	\$ 48,471,603	\$ 45,076,216	\$ 41,096,926	\$ 38,113,642	\$ 34,343,285	\$ 30,423,766	\$ 28,065,146
Licenses and permits	3,297,461	3,497,555	2,348,145	3,090,141	3,022,668	3,282,160	2,690,785	2,755,387	2,517,083	2,993,076
Intergovernmental	38,023,659	36,677,004	29,984,665	33,795,796	28,394,377	23,843,959	30,805,466	20,999,064	18,592,519	17,672,736
Charges for services	7,675,546	6,250,306	7,345,360	9,661,916	10,681,412	10,906,156	8,171,551	6,379,353	8,556,844	7,020,642
Fines and forfeitures	5,502,088	5,303,069	5,588,531	3,745,490	5,216,342	4,041,964	3,245,149	3,069,808	3,217,578	2,136,603
Miscellaneous	9,595,975	10,440,398	6,691,414	8,623,229	8,967,004	16,144,485	14,433,921	4,694,432	5,061,176	5,496,550
TOTALS	\$ 120,175,668	\$ 117,560,044	\$ 104,873,116	\$ 107,388,175	\$ 101,358,019	\$ 99,315,650	\$ 97,460,514	\$ 72,241,329	\$ 68,368,966	\$ 63,384,753

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Government, Culture and Recreation	\$ 15,427,634	\$ 14,852,104	\$ 15,915,318	\$ 18,095,892	\$ 16,876,528	\$ 15,378,327	\$ 15,151,634	\$ 12,241,217	\$ 13,729,639	\$ 12,596,819
Law Enforcement and Public Safety	63,285,222	61,777,117	57,041,075	55,902,391	50,993,994	48,654,823	43,716,076	39,990,471	37,284,379	35,061,555
Highways and Streets	11,001,272	10,738,925	15,950,652	22,043,161	12,687,382	13,500,561	11,456,673	8,750,317	9,554,715	7,879,632
Health and Welfare	20,556,092	16,705,653	13,990,421	12,912,684	17,670,839	15,487,427	14,788,022	13,797,911	12,468,753	10,959,784
Capital outlay	11,488,915	21,627,042	11,474,351	3,322,204	6,915,138	9,828,644	15,260,710	5,342,068	2,735,236	4,817,404
Bond issuance costs	375,153	0	523,362	0	0	0	0	0	0	0
Debt Service - Principal	6,037,009	6,685,315	6,281,194	6,307,346	5,859,434	4,401,807	4,045,948	3,687,566	4,153,569	4,103,741
Debt Service - Interest	3,045,567	3,339,200	3,293,531	2,628,055	2,567,394	2,669,509	2,010,074	2,191,418	2,074,870	1,656,505
TOTALS	\$ 131,216,864	\$ 135,725,356	\$ 124,469,904	\$ 121,211,733	\$ 113,570,709	\$ 109,921,098	\$ 106,429,137	\$ 86,000,968	\$ 82,001,161	\$ 77,075,440

GENERAL GOVERNMENT OTHER FINANCING SOURCES (USES)

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Bond issuance	17,178,100	0	18,650,000	0	8,000,000	0	34,275,000	7,610,000	0	8,206,758
Bond Refunding	5,560,000	0	0	0	0	0	0	0	0	0
Bond premium	785,866	0	0	0	0	0	1,120,649	0	0	0
Bond discount	(147,829)	0	0	0	0	0	(10,468)	0	0	0
Pay't to refunded bond escrow agent	(5,800,984)	0	0	0	0	0	(16,365,745)	(3,784,209)	0	0
Gain on sale of capital assets	370,542	42,160	506,402	267,206	163,816	211,188	142,283	102,091	0	0
Financing Proceeds	0	0	0	0	0	0	0	0	0	0
Capital lease financing	1,826,021	2,163,411	1,175,288	1,264,315	2,465,086	3,307,959	2,556,944	1,591,626	2,193,404	2,522,365
Transfer in	7,252,585	6,141,687	7,113,217	9,492,409	16,506,275	16,136,317	11,817,674	10,145,946	9,224,341	8,060,854
Transfer (out)	(585,600)	(353,163)	(613,838)	(1,353,672)	(7,342,388)	(6,271,235)	(3,038,171)	(2,202,305)	(1,608,573)	(1,353,495)
Totals	\$ 26,438,701	\$ 7,994,095	\$ 26,831,069	\$ 9,670,258	\$ 19,792,789	\$ 13,384,229	\$ 30,498,166	\$ 13,463,149	\$ 9,809,172	\$ 17,436,482

OTHER CHANGES IN FUND BALANCES

Prior period adjustments	(18,107,527)	0	299,420	(175,863)	0	0	0	0	0	(5,796)
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TOTAL CHANGES IN FUND BALANCES

Net change in fund balances	\$ (2,710,022)	\$ (10,171,217)	\$ 7,533,701	\$ (4,328,963)	\$ 7,580,099	\$ 2,778,781	\$ 21,529,543	\$ (296,490)	\$ (3,823,023)	\$ 3,739,999
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RATIO OF TOTAL DEBT SERVICE EXPENDITURES TO TOTAL NONCAPITAL EXPENDITURES

	7.90%	8.78%	9.30%	8.74%	8.66%	7.77%	6.64%	7.45%	7.86%	7.96%
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CAMERON COUNTY, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS
 Last Ten Fiscal Years

	2011*	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Fund										
Reserved	\$ -	\$ 2,092,978	\$ 2,092,978	\$ 868,470	\$ 924,843	\$ 866,455	\$ 877,860	\$ 1,213,945	\$ 1,044,341	\$ 751,320
Unreserved	0	3,102,976	4,081,382	6,915,780	8,446,157	6,666,992	1,377,189	2,252,409	3,482,457	4,791,255
Nonspendable	97,378									
Committed	2,000,000									
Assigned										
Unassigned	4,454,451									
Total General Fund	\$ 6,551,829	\$ 5,195,954	\$ 6,174,360	\$ 7,784,250	\$ 9,371,000	\$ 7,533,447	\$ 2,255,049	\$ 3,466,354	\$ 4,526,798	\$ 5,542,575
All Other Governmental Funds										
Restricted	\$ -	\$ -	\$ -	\$ 5,526,914	\$ 63,516	\$ 789,269	\$ -	\$ -	\$ -	\$ -
Special revenue funds	13,163,456	8,027,215	-	-	8,666,929	5,954,708	5,845,378	3,770,659	2,271,584	3,274,873
Capital project funds	15,123,448	1,175,261	11,834,803	13,733,397	15,245,848	19,792,130	23,070,446	8,661,253	9,054,048	11,293,545
Debt service funds	4,275,819	22,818,119	23,477,287	15,395,726	15,607,285	7,304,925	7,415,325	1,158,389	1,500,715	1,065,175
Unrestricted, reported in:										
Special revenue funds	-	4,608,022	10,509,339	2,021,801	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 32,562,723	\$ 36,628,617	\$ 45,821,429	\$ 36,677,838	\$ 39,583,578	\$ 33,841,032	\$ 36,331,149	\$ 13,590,301	\$ 12,826,347	\$ 15,633,593

* Implementatinon of GASB 54

CAMERON COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTIONS	PERCENTAGE OF CURRENT TAXES COLLECTED	DELINQUENT TAX COLLECTIONS	TOTAL TAX COLLECTIONS	PERCENTAGE OF TOTAL TAX COLLECTIONS TO TOTAL TAX LEVY	OUTSTANDING DELINQUENT TAXES	PERCENTAGE OF OUTSTANDING DELINQUENT TAXES TO TOTAL TAX LEVY
2011	\$ 56,288,599	\$ 53,419,060	94.90%	\$ 2,692,999	\$ 56,112,059	99.69%	\$ 8,416,584	14.95%
2010	55,298,963	52,607,399	95.13%	2,396,836	55,004,235	99.47%	8,240,082	14.90%
2009	53,738,393	50,916,466	94.75%	2,191,777	53,108,243	98.83%	7,863,227	14.63%
2008	48,928,978	46,253,821	94.53%	2,152,022	48,405,843	98.93%	7,233,077	14.78%
2007	45,413,918	42,671,975	93.96%	2,128,346	44,800,321	98.65%	6,703,153	14.76%
2006	41,561,524	38,967,894	93.76%	1,973,142	40,941,036	98.51%	6,338,506	15.25%
2005	38,611,088	36,177,611	93.70%	1,669,305	37,846,916	98.02%	6,546,033	16.95%
2004	34,829,934	33,017,229	94.80%	1,481,323	34,498,552	99.05%	5,584,572	16.03%
2003	30,751,694	28,909,917	94.01%	1,274,514	30,184,431	98.16%	4,323,517	14.06%
2002	28,231,513	26,685,693	94.52%	1,135,970	27,821,663	98.55%	4,137,836	14.66%

CAMERON COUNTY, TEXAS
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

FISCAL YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		TOTAL ACTUAL DIRECT TAX RATE
	ASSESSED VALUE	ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	
2002	8,013,266,594	8,013,266,594	277,050,092	277,050,092	8,290,316,686	8,290,316,686	0.340536
2003	8,757,716,194	8,757,716,194	272,663,542	272,663,542	9,030,379,736	9,030,379,736	0.340536
2004	8,262,551,499	8,262,551,499	1,461,292,601	1,461,292,601	9,723,844,100	9,723,844,100	0.358191
2005	10,471,865,078	10,471,865,078	307,603,954	307,603,954	10,779,469,032	10,779,469,032	0.358191
2006	11,292,511,026	11,292,511,026	310,662,797	310,662,797	11,603,173,823	11,603,173,823	0.348191
2007	11,286,379,619	11,286,379,619	1,756,438,254	1,756,438,254	13,042,817,873	13,042,817,873	0.343191
2008	14,381,842,729	14,381,842,729	1,899,975,515	1,899,975,515	16,281,818,244	16,281,818,244	0.353191
2009	13,204,529,501	13,204,529,501	2,010,578,769	2,010,578,769	15,215,108,270	15,215,108,270	0.363191
2010	13,239,230,314	13,239,230,314	1,986,632,268	1,986,632,268	15,225,862,582	15,225,862,582	0.363191
2011	13,556,187,093	13,556,187,093	1,942,276,699	1,942,276,699	15,498,463,792	15,498,463,792	0.364291

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE
AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

TAX ROLL YEAR	(1) POPULATION	ASSESSED VALUE	GROSS BONDED DEBT	LESS DEBT SERVICE FUND	NET BONDED DEBT	NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2002	335,227	8,290,316,686	38,575,000	1,065,175	37,509,825	0.45%	111.89%
2003	335,227	9,030,379,736	36,645,000	1,500,715	35,144,285	0.39%	104.84%
2004	335,227	9,723,844,100	38,445,000	1,158,389	37,286,611	0.38%	111.23%
2005	335,227	10,779,469,032	70,400,000	7,415,325	62,984,675	0.58%	187.89%
2006	335,227	11,603,173,823	52,930,000	7,304,925	45,625,075	0.39%	136.10%
2007	335,227	13,042,817,873	57,150,000	15,607,285	41,542,715	0.32%	123.92%
2008	335,227	16,281,818,244	53,100,000	15,395,726	37,704,274	0.23%	112.47%
2009	335,227	15,215,108,270	58,775,000	23,477,287	35,297,713	0.23%	105.29%
2010	406,220	15,225,862,582	63,405,000	22,740,679	40,664,321	0.27%	100.10%
2011	406,220	15,498,263,792	58,520,574	4,275,819	54,244,755	0.35%	133.54%

(1) Last official Federal census

CAMERON COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

	2011			2010			2009			2008			2007			2006			2005	2004	2003
	M&O	Debt	Total	M&O	Debt	Total	M&O	Debt	Total	M&O	Debt	Total	M&O	Debt	Total	M&O	Debt	Total			
CAMERON COUNTY	0.326802	0.037489	0.364291	0.321540	0.041651	0.363191	0.313223	0.039968	0.353191	0.307288	0.035903	0.343191	0.308795	0.039396	0.348191	0.320395	0.037796	0.358191	0.358191	0.358191	0.340536
CITY OF BROWNSVILLE	0.387301	0.270255	0.657556	0.383985	0.270204	0.654189	0.355062	0.295455	0.650517	0.353925	0.296592	0.650517	0.332148	0.318087	0.650235	0.340776	0.339224	0.680000	0.680000	0.680000	0.680000
TOWN OF BAYVIEW	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.250000	0.250000
CITY OF COMBES	0.562103	0.000000	0.562103	0.530000	0.000000	0.530000	0.495370	0.000000	0.495370	0.495370	0.000000	0.495370	0.495370	0.000000	0.495370	0.495370	0.000000	0.495370	0.495370	0.495370	0.495370
CITY OF HARLINGEN	0.434634	0.154193	0.588827	0.435580	0.153247	0.588827	0.437800	0.152200	0.590000	0.435917	0.154083	0.590000	0.430154	0.159846	0.590000	0.417934	0.172625	0.590559	0.590560	0.579940	0.579940
TOWN OF INDIAN LAKE	0.916100	0.000000	0.916100	0.916000	0.000000	0.916000	0.893517	0.000000	0.893517	0.820000	0.000000	0.820000	0.820000	0.000000	0.820000	0.820000	0.000000	0.820000	0.760000	0.760000	0.760000
CITY OF LA FERIA	0.342500	0.357500	0.700000	0.354800	0.345200	0.700000	0.357000	0.343000	0.700000	0.341800	0.358200	0.700000	0.335200	0.364800	0.700000	0.330000	0.370000	0.700000	0.700000	0.700000	0.700000
CITY OF LOS FRESNOS	0.618673	0.096327	0.715000	0.544468	0.170532	0.715000	0.533943	0.181057	0.715000	0.533943	0.181057	0.715000	0.495756	0.219244	0.715000	0.519315	0.220685	0.740000	0.740000	0.690000	0.690000
TOWN OF LAGUNA VISTA	0.293200	0.000000	0.293200	0.293200	0.000000	0.293200	0.290000	0.000000	0.290000	0.290000	0.000000	0.290000	0.190000	0.000000	0.190000	0.226177	0.000000	0.226177	0.288170	0.288170	0.288170
CITY OF PORT ISABEL	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.593362	0.093638	0.687000	0.687000	0.687000	0.687000
CITY OF PRIMERA	0.577602	0.079733	0.657335	0.556147	0.101188	0.657335	0.538969	0.118366	0.657335	0.537561	0.159345	0.696906	0.549032	0.166869	0.715901	0.588681	0.142836	0.731517	0.731520	0.715900	0.731720
CITY OF PALM VALLEY	0.422541	0.000000	0.422541	0.422541	0.000000	0.422541	0.424897	0.000000	0.424897	0.394459	0.000000	0.394459	0.379010	0.000000	0.379010	0.376915	0.000000	0.376915	0.266231	0.266231	0.266231
CITY OF RIO HONDO	0.860600	0.000000	0.860600	0.818200	0.000000	0.818200	0.799400	0.000000	0.799400	0.790000	0.000000	0.790000	0.732375	0.000000	0.732375	0.732375	0.000000	0.732375	0.732380	0.714900	0.714900
TOWN OF RANCHO VIEJO	0.338195	0.028542	0.366737	0.336457	0.030543	0.367000	0.329742	0.030258	0.360000	0.328391	0.031609	0.360000	0.329100	0.030900	0.360000	0.367188	0.000000	0.367188	0.360000	0.360000	0.360000
CITY OF SAN BENITO	0.587981	0.100144	0.688125	0.587981	0.100144	0.688125	0.587981	0.100144	0.688125	0.570936	0.109259	0.680195	0.577341	0.102854	0.680195	0.561900	0.118295	0.680195	0.680200	0.686210	0.686210
CITY OF SANTA ROSA	0.530000	0.000000	0.530000	0.500410	0.000000	0.500410	0.542352	0.000000	0.542352	0.542352	0.000000	0.542352	0.542352	0.000000	0.542352	0.574511	0.000000	0.574511	0.569090	0.558780	0.558780
CITY OF SOUTH PADRE ISLAND	0.220310	0.025300	0.245610	0.218400	0.027210	0.245610	0.219310	0.026300	0.245610	0.216810	0.028800	0.245610	0.219598	0.033512	0.253110	0.230197	0.022913	0.253110	0.258110	0.258110	0.258110
BROWNSVILLE I.S.D	1.019100	0.073200	1.092300	1.012273	0.080027	1.092300	1.019100	0.073200	1.092300	1.019100	0.073200	1.092300	1.315600	0.089800	1.405400	1.438700	0.046900	1.485600	1.405400	1.485600	1.485600
HARLINGEN C.I.S.D	1.040000	0.179000	1.219000	1.040000	0.085000	1.125000	1.040000	0.085000	1.125000	1.040000	0.085000	1.125000	1.339000	0.085000	1.424000	1.465000	0.085000	1.550000	1.545000	1.550000	1.545000
LA FERIA I.S.D	1.040000	0.296000	1.336000	1.040000	0.296000	1.336000	1.040000	0.300000	1.340000	1.040000	0.245000	1.285000	1.249000	0.245000	1.494000	1.364000	0.245000	1.609000	1.542000	1.542000	1.542000
LOS FRESNOS C.I.S.D	1.040000	0.160000	1.200000	1.040000	0.160000	1.200000	1.040000	0.160000	1.200000	1.040000	0.160000	1.200000	1.328000	0.122000	1.450000	1.454000	0.122000	1.576000	1.576000	1.606000	1.606000
LYFORD C.I.S.D.	1.170000	0.160000	1.330000	1.040000	0.160000	1.200000	1.040000	0.160000	1.200000	1.040000	0.230000	1.270000									
POINT ISABEL I.S.D	0.967254	0.114380	1.081634	0.948934	0.112700	1.061634	0.957289	0.104345	1.061634	0.951800	0.109834	1.061634	1.181598	0.118587	1.300185	1.287468	0.068652	1.356120	1.356120	1.356120	1.356120
RIO HONDO I.S.D	1.170000	0.119100	1.289100	1.040000	0.249100	1.289100	1.040000	0.249100	1.289100	1.040000	0.249100	1.289100	1.340000	0.255100	1.595100	1.470000	0.228100	1.698100	1.698100	1.688100	1.688100
SAN BENITO I.S.D	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.040000	0.264900	1.304900	1.040000	0.200000	1.240000	1.320000	0.144000	1.464000	1.445000	0.144000	1.589000	1.589000	1.498000	1.498000
SANTA MARIA I.S.D	1.040000	0.240000	1.280000	1.040000	0.214941	1.254941	1.040000	0.225900	1.265900	1.040000	0.144700	1.184700	1.370050	0.196600	1.566650	1.500000	0.196600	1.696600	1.500000	1.600000	1.600000
SANTA ROSA I.S.D	1.040000	0.332220	1.372220	1.060000	0.233000	1.293000	1.040000	0.292000	1.332000	1.040000	0.222000	1.262000	1.330000	0.160000	1.490000	1.460000	0.160000	1.620000	1.620000	1.620000	1.620000
SOUTH TEXAS I.S.D	0.049200	0.000000	0.049200	0.049200	0.000000	0.049200	0.049200	0.000000	0.049200	0.049200	0.000000	0.049200	0.039200	0.000000	0.039200	0.039200	0.000000	0.039200	0.039200	0.039200	0.039200
TEXAS SOUTHMOST COLLEGE DISTRICT	0.103871	0.058552	0.162423	0.108949	0.052975	0.161924	0.110614	0.050475	0.161089	0.111423	0.049666	0.161089	0.109955	0.051134	0.161089	0.109161	0.053611	0.162772	0.162770	0.128780	0.131400
BROWNSVILLE NAVIGATION DISTRICT	0.008628	0.039200	0.047828	0.009353	0.038900	0.048253	0.009353	0.039144	0.048497	0.008843	0.044766	0.053609	0.008470	0.048770	0.057240	0.009683	0.057617	0.067300	0.057240	0.073935	0.073940
LAGUNA MADRE WATER DISTRICT	0.000000	0.080820	0.080820	0.000000	0.080820	0.080820	0.000000	0.080820	0.080820	0.000000	0.080820	0.080820	0.000000	0.097908	0.097908	0.000000	0.105800	0.105800	0.105800	0.139000	0.139310
DRAINAGE DISTRICT #1	0.031400	0.000000	0.031400	0.031535	0.000000	0.031535	0.031714	0.000000	0.031714	0.036671	0.000000	0.036671	0.039172	0.000000	0.039172	0.044523	0.000000	0.044523	0.036344	0.036344	0.036344
DRAINAGE DISTRICT #3	0.147218	0.000000	0.147218	0.147218	0.000000	0.147218	0.147218	0.000000	0.147218	0.147218	0.000000	0.147218	0.147218	0.000000	0.147218	0.160000	0.000000	0.160000	0.160000	0.149340	0.149340
DRAINAGE DISTRICT #4	0.041320	0.000000	0.041320	0.041320	0.000000	0.041320	0.041320	0.000000	0.041320	0.041320	0.000000	0.041320	0.041320	0.000000	0.041320	0.041320	0.000000	0.041320	0.041320	0.040000	0.040000
DRAINAGE DISTRICT #5	0.137364	0.000000	0.137364	0.137364	0.000000	0.137364	0.137364	0.000000	0.137364	0.137364	0.000000	0.137364	0.137364	0.000000	0.137364	0.114490	0.035510	0.150000	0.150000	0.150000	0.150000
PASEO DE LA RESACA MUD #1	0.130000	0.270000	0.400000	0.080000	0.320000	0.400000	0.055000	0.345000	0.400000	0.210000	0.190000	0.400000	0.170000	0.230000	0.400000	0.100000	0.300000	0.400000	0.400000	0.400000	0.400000
PASEO DE LA RESACA MUD #2	0.150000	0.250000	0.400000	0.080000	0.320000	0.400000	0.065000	0.335000	0.400000	0.210000	0.190000	0.400000	0.170000	0.230000	0.400000	0.100000	0.300000	0.400000	0.400000	0.400000	0.400000
PASEO DE LA RESACA MUD #3	0.080000	0.320000	0.400000	0.030000	0.370000	0.400000	0.005000	0.395000	0.400000	0.210000	0.190000	0.400000	0.170000	0.230000	0.400000	0.100000	0.300000	0.400000	0.400000	0.400000	0.400000
VALLEY MUD #2	0.100000	0.270000	0.370000	0.100000	0.270000	0.370000	0.100000	0.280000	0.380000	0.280000	0.100000	0.380000	0.100000	0.280000	0.380000	0.100000	0.280000	0.380000	0.380000	0.380000	0.380000
EMERGENCY SERVICE DISTRICT #1	0.100000	0.000000	0.100000	0.100000	0.000000	0.100000	0.100000	0.000000	0.100000	0.100000	0.000000	0.100000	0.100000	0.000000	0.100000	0.100000	0.000000	0.100000	0.100000	0.100000	0.100000
Total Direct and Overlapping Rates	20.070224	4.246855	24.317079	19.442182	4.418282	23.860464	19.143065	4.726632	23.869697	19.668018	3.918934	23.586952	20.618505	4.019407	24.637912	21.647641	5.246802	26.894443	25.593550	25.453511	25.427

**CAMERON COUNTY, TEXAS
COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING DEBT
SEPTEMBER 30, 2011**

GOVERNMENTAL UNITS	NET BONDED DEBT	PERCENT APPLICABLE TO COUNTY	COUNTY'S SHARE OF NET DEBT	PER CAPITA DEBT
Cameron County	\$ 58,520,574	100%	\$ 58,520,574	\$ 144.06
Total	58,520,574		58,520,574	144.06
Cities or Townships:				
Brownsville	155,569,433	100%	155,569,433	382.97
Harlingen	76,096,288	100%	76,096,288	187.33
All others	76,962,745	100%	76,962,745	189.46
School Districts:				
Brownsville	220,832,268	100%	220,832,268	543.63
Harlingen	157,610,236	100%	157,610,236	387.99
Texas Southmost College	98,175,000	100%	98,175,000	241.68
All others	221,593,156	100%	221,593,156	545.50
Water Districts	5,090,946	100%	5,090,946	12.53
Municipal Utility District	5,935,000	100%	5,935,000	14.61
Drainage Districts	0	100%	0	0.00
Navigation Districts		100%	0	0.00
Total	1,017,865,072		1,017,865,072	2,505.70
TOTAL	\$ 1,076,385,646		\$ 1,076,385,646	\$ 2,649.76

Note: Overlapping governments are those that coincide with the geographic boundaries of Cameron County. All listed entities lie 100% within the boundaries of Cameron County. Per capita debt is equal to debt divided by current population of 406,220.

**CAMERON COUNTY, TEXAS
TEN PRINCIPAL EMPLOYERS**

NO.	EMPLOYER	TYPE OF ACTIVITY	2011 Estimated No. of Employees	% of Total Cameron County Employment	2006** Estimated No. of Employees
1	Brownsville ISD	Education	7,434	7.22%	8,125
2	Harlingen CISD	Education	2,848	2.77%	2,500
3	Valley Baptist Medical Center	Health Care	2,647	2.57%	3,000
4	The University of Texas - at Brownsville	Education	2,386	2.32%	2,077
5	Amfels	Manufacturer	1,695	1.65%	2,278
6	Cameron County	Government	1,656	1.61%	1,608
7	San Benito CISD	Education	1,638	1.59%	1,638
8	Homeland Security	Government	1,300	1.26%	1,300
9	City of Brownsville	Government	1,178	1.14%	2,104
10	Wal-Mart Associates Inc.	Retail	1,174	1.14%	1,735

** First year reporting data

**CAMERON COUNTY, TEXAS
TEN PRINCIPAL TAXPAYERS
FISCAL YEAR 2011 AND 2002**

NO.	TAXPAYER	TYPE OF ACTIVITY	FISCAL YEAR 2011 ASSESSED VALUE	PERCENTAGE OF ASSESSED VALUATION	FISCAL YEAR 2002 ASSESSED VALUE	PERCENTAGE OF ASSESSED VALUATION
1	AEP Texas Central Co.	Electrical utility	\$ 99,534,903	0.60%	0	0.00%
2	Southwestern Bell Telephone	Telephone company	47,941,560	0.29%	87,898,407	1.17%
3	Sapphire VP LP	Real Estate	39,146,357	0.24%	0	0.00%
4	Wal-Mart Stores, Inc.	Retail	38,903,902	0.24%	0	0.00%
5	CBL / Sunrise Commons, LP	Retail Mall	38,734,331	0.23%	0	0.00%
6	United Launch Alliance LLC		38,271,757	0.23%	0	0.00%
7	Trico Products Corp	Manufacturing	32,080,510	0.19%	26,548,626	0.35%
8	Union Pacific RR	Rail Road	32,080,510	0.19%	0	0.00%
9	GLH LP		29,684,365	0.18%	0	0.00%
10	Columbia Valley Healthcare Sys, LP	Healthcare	29,338,753	0.18%	34,560,954	0.46%
	TOTAL ASSESSED VALUATION		\$ 425,716,948	2.57%	\$ 149,007,987	1.98%

* Due to mergers, closing of plants and diversification of companies the current top ten taxpayers were not always listed in the top ten and therefore the data was not available in prior years.

CAMERON COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
SEPTEMBER 30, 2011

Assessed value of real property		<u>\$ 13,556,187,093</u>
Debt limit - 25% of assessed value of real property (Article 3, Section 52, Constitution State of Texas)		3,389,046,773
Amount of debt applicable to debt limit:		
Total Bonded Debt	\$ 94,526,944	
Less: Unlimited Tax Bonds	(3,640,000)	
Less: Self-Supporting Debt	(31,659,427)	
Less: Enterprise fund Debt Service assets	(3,745,814)	
Less: Debt Service Funds' assets	<u>(4,275,819)</u>	<u>51,205,884</u>
LEGAL DEBT MARGIN		<u>\$ 3,337,840,889</u>

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES (1)
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL DEBT SERVICE	TOTAL GENERAL EXPENDITURES	RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES
2002	5,760,246	71,315,194	8.08%
2003	6,228,439	75,772,722	8.22%
2004	5,878,984	80,121,984	7.34%
2005	6,056,022	100,373,115	6.03%
2006	7,071,316	102,849,782	6.88%
2007	8,426,828	105,143,881	8.01%
2008	8,935,401	112,276,332	7.96%
2009	9,574,725	114,895,179	8.33%
2010	10,024,515	135,725,356	7.39%
2011	9,082,576	131,216,864	6.92%

(1) Includes General, Special Revenue and Debt Service Funds

CAMERON COUNTY, TEXAS
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

FISCAL YEAR ENDING	GOVERNMENT ACTIVITIES			BUSINESS-TYPE ACTIVITIES		TOTAL PRIMARY GOVERNMENT	Percentage of Personal INCOME	PER CAPITA
	GENERAL	CERTIFICATES	CAPITAL	REVENUE	CERTIFICATES			
	OBLIGATION BONDS	OF OBLIGATION	LEASES	BONDS	OF OBLIGATION			
2002	3,605,000	34,970,000	3,618,872	25,020,000		67,213,872	0.025%	190.36
2003	2,300,000	33,345,000	4,360,306	23,745,000		63,750,306	0.026%	175.93
2004	2,970,000	35,475,000	4,379,040	22,415,000		65,239,040	0.026%	175.46
2005	4,190,000	51,280,000	5,210,036	21,025,000		81,705,036	0.021%	219.74
2006	3,770,000	49,160,000	6,622,412	12,245,000		71,797,412	0.026%	186.19
2007	3,320,000	53,830,000	6,909,000	10,730,000		74,789,000	0.024%	192.90
2008	1,575,000	53,100,000	7,226,930	10,090,000		71,991,930	0.025%	185.68
2009	4,915,000	62,960,000	4,685,061	9,720,000		82,280,061	0.022%	212.22
2010	4,510,000	58,895,000	4,914,668	8,700,000		77,019,668	0.024%	189.60
2011	3,640,000	54,880,574	4,346,943	7,160,000	24,499,427	94,526,944	0.020%	232.70

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL BONDED DEBT OUTSTANDING			Percentage of Actual Taxable Value of Property	Per Capita
	GENERAL	CERTIFICATES OF OBLIGATION	TOTAL		
	OBLIGATION BONDS				
2002	3,605,000	34,970,000	38,575,000	0.4653%	109.25
2003	2,300,000	33,345,000	35,645,000	0.3947%	98.37
2004	2,970,000	35,475,000	38,445,000	0.3954%	103.40
2005	4,190,000	51,280,000	55,470,000	0.5146%	149.18
2006	3,770,000	49,160,000	52,930,000	0.4562%	137.26
2007	3,320,000	53,830,000	57,150,000	0.4382%	147.40
2008	1,575,000	53,100,000	54,675,000	0.3358%	141.02
2009	4,915,000	62,960,000	67,875,000	0.4461%	175.06
2010	4,510,000	58,895,000	63,405,000	0.4164%	156.09
2011	3,640,000	54,880,574	58,520,574	0.3776%	144.06

CAMERON COUNTY, TEXAS
REVENUE BOND COVERAGE
LAST TEN FISCAL YEARS

PARK SYSTEM

FISCAL YEAR	OPERATING AND NON- OPERATING REVENUE	(3) DIRECT OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	(1) DEBT SERVICE REQUIREMENTS			
				PRINCIPAL	INTEREST	TOTAL	COVERAGE
2002	3,603,961	2,585,876	1,018,085	265,000	138,636	403,636	2.52
2003	3,702,725	2,746,300	956,425	280,000	103,776	383,776	2.49
2004	3,967,610	2,922,834	1,044,776	290,000	99,079	389,079	2.69
2005	4,027,728	3,237,433	790,295	305,000	102,704	407,704	1.94
2006	4,478,381	3,558,591	919,790	325,000	76,723	401,723	2.29
2007	4,922,481	3,922,718	999,763	340,000	183,329	523,329	1.91
2008	4,726,965	4,050,150	676,815	385,000	287,693	672,693	1.01
2009	4,862,497	3,490,495	1,372,002	380,000	358,189	738,189	1.86
2010	4,391,898	3,601,358	790,540	395,000	339,681	734,681	1.08
2011	6,339,135	3,741,727	2,597,408	240,000	11,781	251,781	10.32

INTERNATIONAL TOLL BRIDGE SYSTEM

FISCAL YEAR	OPERATING AND NON- OPERATING REVENUE	(3) DIRECT OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	(2) DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
2002	13,827,154	3,074,234	10,752,920	1,275,000	1,143,963	2,418,963	4.45
2003	15,638,613	3,285,384	12,353,229	1,330,000	1,192,733	2,522,733	4.90
2004	16,696,472	3,178,570	13,517,902	1,390,000	1,021,771	2,411,771	5.60
2005	17,073,918	3,397,385	13,676,533	1,455,000	833,363	2,288,363	5.98
2006	19,252,520	3,826,933	15,425,587	1,515,000	971,481	2,486,481	6.20
2007	18,548,820	3,975,700	14,573,120	1,218,084	1,184,330	2,402,414	6.07
2008	16,960,507	3,924,622	13,035,885	1,449,361	1,371,838	2,821,199	4.62
2009	14,427,784	4,817,878	9,609,906	1,785,277	553,933	2,339,210	4.11
2010	14,418,612	4,700,937	9,717,675	1,818,109	1,387,914	3,206,023	3.03
2011	17,691,103	3,853,478	13,837,625	1,325,949	1,699,970	3,025,919	4.57

- (1) The Bond Order for the Park System Revenue Refunding Bonds, Series 1988, requires coverage to be at least 1.50 times an amount equal to the average annual principal and interest requirements, and 1.20 times the maximum annual principal and interest requirements of all bonds and additional bonds which are scheduled to be outstanding after the delivery of the then proposed, additional bonds.
- (2) The Bond Order for the 1989 International Toll Bridge System Refunding and Improvement Bonds and the International Toll Bridge System Revenue Improvements Bonds, Series 1991, requires coverage to be at least 1.40 times an amount equal to the average annual principal and interest requirements.
- (3) The operating expenses' figure does not include depreciation.

CAMERON COUNTY, TEXAS
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>(1) POPULATION</u>	<u>(1) PER CAPITA INCOME</u>	<u>(1) MEDIAN AGE</u>	<u>(3) SCHOOL ENROLLMENT</u>	<u>(4) UNEMPLOYMENT RATE</u>	<u>(4) PERSONAL INCOME</u>
2002	353,086	16,005	29.4	81,572	8.9%	16,500
2003	362,372	16,308	28.6	86,333	9.2%	16,783
2004	371,825	16,308	28.9	87,286	8.0%	16,783
2005	371,825	16,313	28.9	90,485	6.9%	17,410
2006	385,618	17,374	29.6	92,485	6.2%	18,313
2007	387,717	13,293	29.6	93,180	5.8%	18,250
2008	387,717	12,511	28.8	99,713	7.5%	18,200
2009	387,717	13,377	29	100,165	9.9%	18,275
2010	406,220	13,474	29.1	101,832	11.1%	18,550
2011	406,220	13,474	29.1	101,832	11.9%	18,550

- (1) U. S. Census estimates
(2) U.S. Department of Commerce - Bureau of Economic Analysis
(3) Region One
(4) U.S. Department of Labor - Bureau of Labor Statistics

CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUE
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>(2) VALUE OF CONSTRUCTION</u>	<u>(2) BANK DEPOSITS IN THOUSANDS</u>	<u>TAXABLE PROPERTY VALUE</u>
2002	371,285,380	33,012,633	8,290,316,686
2003	395,270,347	37,514,221	9,030,379,736
2004	464,275,582	41,031,895	9,723,844,100
2005	317,989,805	41,909,087	10,779,469,032
2006	306,494,073	38,987,982	11,603,173,823
2007	370,248,723	46,685,695	13,042,817,873
2008	458,581,935	46,508,495	16,281,818,244
2009	175,372,689	46,180,543	16,531,213,038
2010	268,935,173	41,695,980	16,585,529,813
2011	290,734,838	41,695,980	16,848,439,405

CAMERON COUNTY, TEXAS
Full-time Equivalent County Government Employees by Function
Last Ten Years

Category	FY 10-11	FY 09-10	FY 08-09	FY 07-08	FY 06-07	FY 05-06	FY 04-05	FY 03-04	FY 02-03	FY 01-02
COUNTY GOVERNMENT	1,629.0	1,569.0	1,586.0	1,584.0	1,528.5	1,526.5	1,622.5	1,597.0	1,650.5	1,543.5
General government	203.0	202.0	209.0	207.0	199.0	199.0	197.0	203.0	204.0	207.0
General administration	70.0	70.0	69.0	62.0	63.0	63.0	64.0	71.0	72.0	70.0
Financial Administration	22.0	21.0	21.0	26.0	26.0	26.0	25.0	25.0	25.0	25.0
Tax Administration	64.0	64.0	65.0	65.0	56.0	56.0	56.0	54.0	54.0	56.0
Facilities Management	39.0	39.0	45.0	45.0	45.0	45.0	43.0	43.0	43.0	45.0
Election Administration	8.0	8.0	9.0	9.0	9.0	9.0	9.0	10.0	10.0	11.0
Justice System	437.0	437.0	451.0	451.0	405.5	405.5	405.5	401.0	448.5	421.5
Criminal Justice	275.0	275.0	286.0	286.0	241.5	241.5	241.5	226.0	234.5	229.5
Civil Justice	8.0	8.0	8.0	8.0	8.0	8.0	8.0	13.0	12.0	17.0
Juvenile Services	154.0	154.0	157.0	157.0	156.0	156.0	156.0	162.0	202.0	175.0
Public Safety	183.0	183.0	185.0	185.0	181.0	181.0	279.0	182.0	178.5	170.5
Law Enforcement	173.0	173.0	173.0	173.0	169.0	169.0	267.0	167.0	166.5	161.5
Emergency Management	10.0	10.0	12.0	12.0	12.0	12.0	12.0	15.0	12.0	9.0
Corrections & Rehabilitation	348.0	289.0	281.0	281.0	281.0	281.0	281.0	291.0	299.0	249.0
Housing & Booking	348.0	289.0	281.0	281.0	281.0	281.0	281.0	291.0	299.0	249.0
Health & Human Services	181.0	181.0	183.0	183.0	186.0	186.0	186.0	209.5	205.5	195.0
Health Care	181.0	181.0	183.0	183.0	186.0	186.0	186.0	209.5	205.5	195.0
Community & Economic Development	64.0	64.0	68.0	68.0	68.0	68.0	68.0	94.5	97.0	82.5
Economic Development	-	-	-	-	-	-	-	-	-	-
Housing & Urban Development	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Parks & Recreation	52.0	52.0	56.0	56.0	56.0	56.0	56.0	81.5	84.0	69.5
Libraries	-	-	-	-	-	-	-	-	-	-
Culture & Education	7.00	7.00	7.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00
Infrastructure & Environmental Services	213.0	213.0	209.0	209.0	208.0	206.0	206.0	216.0	218.0	218.0
Roads, Bridges & Toll Facilities	190.0	190.0	188.0	188.0	188.0	188.0	188.0	193.0	194.0	195.0
Development & Regulation	23.0	23.0	18.0	18.0	18.0	18.0	18.0	23.0	24.0	23.0
Sanitation	-	-	3.0	3.0	2.0	-	-	-	-	-

* The County Clerk's Department was split into two parts for FY 2000 and thereon.

The County Clerk's Department has a component of Judicial function and general government function relating to its record keeping and vital statistics dut.

CAMERON COUNTY, TEXAS
OPERATING INDICATORS

COUNTY GOVERNMENT

	Capital Assets		Operating indicators				
	Buildings	Vehicles					
General government							
General administration	7	44					
Financial Administration							
Budget Office							
County Auditor			# of Payroll checks written -			5,521	
			# of Direct payroll deposits-			47,643	
			# of A/P checks written -			17,595	
County Treasurer			# of Receipts issued -			6,244	
Tax Administration							
Tax Assessor-Collector			# of vehicles registered -			287,795	
Facilities Management			# of Tax accounts -			204,773	
Election Administration							
Elections			# of new voters registered -			7,257	
Justice System	3	39	Civil Cases	Criminal Cases	Juvenile Cases	Total Disposed Cases	
Criminal Justice							
Bail Bond Administration							
County Courts at Law			1,542	7,087	0	8,629	
District Courts			11,994	4,347	471	16,812	
District Clerk			Passport Applications			1,574	
County Clerk			Marriage Licenses			2,786	
			Birth Certificates			1,729	
			Titles filed				
				Traffic	Small Claims	Forcible Entry & Detainer	Other Civil Suits
							Non-Traffic
Justice of the Peace (all precincts)			Filed	42,356	645	1,100	1,674
			Disposed	28,391	466	603	1,087
District Attorney							
Juvenile Services	1						
Public Safety	9	204					
Law Enforcement							
Corrections & Rehabilitation	7	46					
Housing & Booking							
M&O Jail							
Jail / Detention Centers			Jail capacity -			1,746	
Jail Infirmary							
Health & Human Services	7	22					
Health Care							
Health Department							
Health Immunization			# of immunizations -			32,836	
Community & Economic Development		29					
Parks & Recreation	50						
Culture & Education							
Farm & Home Extension Office							
Learning Centers	9						
Infrastructure & Environmental Services		125					
Roads, Bridges & Toll Facilities	9						
Consolidated Precincts		830 Miles of Roads					
Veterans International Bridge		3 Int'l Bridges					
Gateway International Bridge		13 Toll Booths					
Free Trade Bridge at Los Indio		3 Admin Buildings					
GIS			New address applications			902	
Planning & Inspection			Building permits issued			1,523	
			Inspections			6,222	



SINGLE AUDIT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND
SCHEDULE OF EXPENDITURES OF STATE AWARDS

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable County Judge and
Commissioners' Court
Cameron County, Texas

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cameron County, Texas (County) as of and for the year ended September 30, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 30, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of Cameron County, Texas in a separate letter dated March 30, 2012.

This report is intended solely for the information and use of Commissioners' Court, management, and others within the organization, and federal/state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



LONG CHILTON, LLP
Certified Public Accountants

Brownsville, Texas
March 30, 2012

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE OF
TEXAS SINGLE AUDIT CIRCULAR**

The Honorable County Judge and
Commissioners' Court
Cameron County, Texas

Compliance

We have audited the compliance of Cameron County, Texas (County) with the types of compliance requirements described in the (OMB) Circular A-133 *Compliance Supplement* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of the County's major federal/state programs for the year ended September 30, 2011. The County's major federal/state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal/state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *State of Texas Single Audit Circular*. Those standards and OMB Circular A-133, and the State of Texas Single Audit Circular require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal/state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Cameron County, Texas, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal/state programs for the year ended September 30, 2011.

Internal Control over Compliance

Management of Cameron County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal/state programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal/state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal/state program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of Commissioners' Court, management, and others within the organization, and federal/state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



LONG CHILTON, LLP
Certified Public Accountants

Brownsville, Texas
March 30, 2012



CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2011

Federal Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2010	Federal Receipts/ Revenue Realized	Program Revenues	Grantee Contri- butions	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Reimburse and/or Due to Other Govern- ments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2011
<u>U.S. Dept. of Housing & Urban Development/</u>													
Boy and Girls Club - Santa Rosa	14.246	B-03-SP-TX-0759	223,538	0	13,570	6,000	0	0	0	0	0	0	7,570
					13,570	6,000	0	0	0	0	0	0	7,570
<u>U.S. Dept. of Housing & Urban Development/</u>													
Texas Department of Housing and Community Affairs													0
Home Disaster Assistance	14.228	70090011	3,093,750	0	15,672	509,435	0	0	759,677	0	0	0	265,914
<u>U.S. Dept. of Housing & Urban Development/</u>													
<u>Texas Office of Rural Community Affairs</u>													
Valle Escondido	14.228	728035	405,000	0	9,370	9,370	0	0	0	0	0	0	0
Self Help Centers	14.228	728013	1,200,000	0	0	463,861	0	0	472,699	0	0	0	8,838
Laguna Madre	14.228	729101	284,597	0	68,532	190,724	0	0	192,551	0	0	0	70,359
Community Development Programs	14.228	710165	495,500	0	0	0	0	0	85,281	0	0	0	85,281
Disaster Recovery Dolly-Ike	14.228	DRS010021	10,831,683	0	1,492,287	5,893,138	0	0	5,108,325	0	0	0	707,474
					1,570,189	6,557,093	0	0	5,858,856	0	0	0	871,952
<u>U.S. Dept. of Commerce -</u>													
<u>Texas Department of Rural Affairs</u>													
EDA TechCenter-Santa Rosa	11.307	08-79-04431	1,500,000	0	0	416,639	0	0	602,321	0	0	0	185,682
EDA Drainage Study	11.307	08-79-04314	200,000	0	18,570	18,570	0	0	0	0	0	0	0
					18,570	435,209	0	0	602,321	0	0	0	185,682
<u>U.S. Department of Justice</u>													
<u>Office of Justice Research and Statistics:</u>													
<u>Passed Through Criminal Justice Division -</u>													
<u>Office of the Governor</u>													
ARRA-SOG Equipment Project	16.579	24	DJ-05-A10-18254-02	199,360	0	11,135	167,846	0	2,004	156,711	2,004	0	0
ARRA-Operation Border Star	16.579		SU-09-A10-23247-01	503,866	0	191,620	216,883	0	123,314	25,263	125,133	0	1,819
Local Border Security Program			DJ-05-A10-18144-01	897,617	0	0	0	0	0	0	0	0	0
Operation Linebacker (JAG)	16.579		2008-DD-BX-0188	249,040	0	5,190	5,190	0	0	0	0	0	0
Operation Stonegarden	16.579		008-SG-T8-009	610,000	0	918	13,564	0	0	13,564	0	0	918
Operation Stonegarden II		2009-SJ-T9-0011	1,369,387	0	335,638	848,255	0	0	842,840	0	0	0	330,223
Operation Stonegarden III				0	0	0	0	0	164,822	0	0	0	164,822
Operation Border Star 2010			19892-03	204,227	0	34,070	115,829	0	20,944	81,759	20,944	0	0
Operation Border Star 2011			19892-04	205,226	0	0	160,022	0	0	189,370	0	0	29,348
Operation Linebacker 0484			2010-DD-BX-0484	237,650	0	0	28,344	0	0	144,567	0	0	116,223
Operation Linebacker 2010	16.579		2009-D1-BX-0141	243,000	0	226,202	234,110	0	0	9,321	0	0	1,413
					804,773	1,790,043	0	146,262	1,628,217	148,081	0	0	644,766
<u>U.S. Department of Justice Law Enforcement Assistance Administration:</u>													
<u>Passed Through Criminal Justice Division - Office of the Governor</u>													
JDDP-Purch Juv Justice Alternatives	16.523		JA02-J20-14713-09	44,320	0	(68)	0	0	0	0	0	0	(68)
JDDP-Purch Juv Justice Alternatives	16.523		JA02-J20-14713-08	44,320	0	1,203	37,527	0	0	38,514	0	0	2,190
JDDP-Purch Juv Justice Alternatives	16.540		#19470-01	46,158	0	0	0	0	0	3,565	0	0	3,565
Safe Transport Program	16.523		#19470-01	34,568	0	(29)	0	0	0	0	0	0	(29)
Safe Transport Program	0.421		#19470-02	40,034	0	9,598	0	0	9,598	0	0	0	0
Safe Transport Program	0.421		SF-10-J20-19470-04	40,034	0	1,084	37,618	0	0	37,151	0	0	617
Safe Transport Program	16.540		SF-10-J20-19470-05	40,034	0	0	0	0	0	3,512	0	0	3,512
V.A. Crime Victim Assistance	16.575		19135-04	36,538	26,552	2,866	31,389	0	22,092	32,456	19,958	0	1,799
V.A. Crime Victim Assistance	16.575		19135-05	44,140	0	0	0	0	352	1,370	352	0	1,370
ARRA-Domestic Violence Unit-Training	16.588		23081-01	18,790	0	993	14,170	0	0	13,177	0	0	0
Domestic Violence Unit	16.588		18449-04	214,809	53,702	0	0	0	2,989	17,657	2,989	0	17,657
Domestic Violence Unit	16.588		18449-05	142,497	76,729	12,927	104,721	0	56,239	104,721	56,239	0	12,927
Domestic Violence Unit	16.588		#16741-07	157,468	39,368	0	0	0	3,525	12,463	3,525	0	12,463
Domestic Violence Unit	16.588		#164741-08	214,808	53,703	10,777	196,554	0	50,336	185,777	50,336	0	0
Other Victim Assistance Grant OVAG-VCLG	16.575		AG-00167-08-0330	50,000	0	0	0	0	0	3,013	0	0	3,013
Other Victim Assistance Grant OVAG-VCLG	16.575		AG-00167-08-0330	50,000	0	0	40,018	0	0	45,314	0	0	5,296
VINE Program			OAG-1224062	26,333	0	0	0	0	0	26,333	0	0	26,333
					39,351	461,997	0	145,131	525,023	133,399	0	0	90,645

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2011

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<u>U.S. Department of Justice Office of Justice Programs</u>													
<u>Passed Through Bureau of Justice Assistance</u>													
ARRA-Operation Border Eagle		2009-SS-B9-0054	2,251,942	0	97,819	682,057	0	0	674,238	0	0	0	90,000
COPS Technology	16.710	2008-CKWX0156	46,765	0	0	0	0	0	596	0	0	0	596
Divert Drug Court Program	16.738	#2022802	174,624	0	12,583	156,880	0	0	162,040	0	0	0	17,743
Divert Drug Court Program	16.738	#2022803	177,929	0	0	0	0	0	15,712	0	0	0	15,712
Juv. Justice Border Gang Prevention/Int	16.738	DJ-09-J20-23168-01	102,212	0	9,239	89,455	0	0	81,403	0	0	0	1,187
DESIRE	84.186	ED05J20-17030-03	23,563	0	(2,330)	0	0	0	0	0	0	0	(2,330)
DESIRE	84.186	ED05J20-17030-04	15,919	0	4,452	0	0	0	0	0	0	0	4,452
Juv. Surv.&Drug Education for Youth	16.523	JB03J20-17329-07	20,760	2,307	1,043	19,743	0	2,128	18,952	2,128	0	0	252
Juv. Surv.&Drug Education for Youth	16.523	JB03J20-17329-08	23,871	2,652	0	0	0	168	2,031	168	0	0	2,031
					<u>122,806</u>	<u>948,135</u>	<u>0</u>	<u>2,296</u>	<u>954,972</u>	<u>2,296</u>	<u>0</u>	<u>0</u>	<u>129,643</u>
<u>Bureau of Ocean Management, Regulation and Enforcement</u>													
Derry waterfront Project - CIAP		m10af20006	153,234	0	0	103,115	0	0	0	117,611	0	0	14,496
Bahica Grande Restoration	15.426	m11a400043	210,122	0	0	388	0	0	0	48,126	0	0	47,738
UTB/TSC Port Isabel Birding Palapa	15.426	mm11a00167	126,284	0	0	3,000	0	0	0	19,370	0	0	16,370
					<u>0</u>	<u>106,503</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>185,107</u>	<u>0</u>	<u>0</u>	<u>78,604</u>
<u>U.S. Department of Agriculture:</u>													
<u>Passed Through Texas Department of State Health Services</u>													
WIC Grant 2010	10.557	2010-033268-001	4,851,819	0	947,940	947,940	0	0	31,435	0	0	0	31,435
WIC Grant 2011	10.557	2011-037187-001	4,766,687	0	0	3,479,426	0	0	4,523,001	0	0	0	1,043,575
					<u>947,940</u>	<u>4,427,366</u>	<u>0</u>	<u>0</u>	<u>4,554,436</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,075,010</u>
<u>U.S. Dept. of Health and Human Services</u>													
<u>Public Health Services #3: Passed Through</u>													
<u>Texas Department of State Health Services</u>													
TB/PC	93.116	2010-034145-0014	229,025	0	42,802	105,261	0	0	62,459	0	0	0	0
TB/PC	93.116	2011-037505-001	214,918	0	0	103,674	0	0	140,130	0	0	0	36,456
IMM/Immunization Action Plan 2010	93.268	2010-031586-001	347,500	0	84,585	84,585	0	0	0	0	0	0	0
IMM/Immunization Action Plan 2011	93.268	2011-036047-001	347,500	0	22,781	269,570	0	136,472	291,954	122,550	0	0	31,243
IMM/Immunization Action Plan 2012	93.268	2012-038149	347,500	0	0	0	0	0	9,654	0	0	0	9,654
RLSS/SOC SVCS BLOCK GRANT	93.667	2010-034940-001	37,320	0	26,528	62,238	0	0	35,710	0	0	0	0
CHS - Prenatal Services	93.994/St	2010-031710-001	180,000	0	9,652	9,652	0	0	0	0	0	0	(0)
CHS - Prenatal Services	93.994/St	2011-036710-001	111,485	0	6,804	89,663	14,324	0	101,945	0	0	0	4,762
CHS - Prenatal Services	93.994	2012-039365	110,000	0	0	0	795	0	7,939	0	0	0	7,144
CHS/Fee-Child Health	93.994/St	2010-031602-001	31,350	0	3,569	3,569	0	0	0	0	0	0	(0)
CHS/Fee-Child Health 09/10-08/11	93.994	2011-036929	25,000	0	0	14,076	1,058	0	0	0	0	0	(15,134)
CHS/Fee-Child Health 09/11-08/12	93.994	2012-039346	25,700	0	0	0	46	0	0	0	0	0	(46)
Office of Border Health (EWIDS)	93.069	2009-031557-001	120,000	0	5,550	20,114	0	0	14,564	0	0	0	0
Office of Border Health/ CDC-PHEP BP10	93.069	2010-035729-001	120,000	0	13,427	85,318	0	0	83,521	0	0	0	11,630
Office of Border Health/ CDC-PHEP BP11		2011-038683-001	82,500	0	0	0	0	0	16,405	0	0	0	16,405
CPS - Public Health Emer Response (PHER)	93.069	2010-033533-001A	799,312	0	58,839	261,144	0	0	369,150	0	0	0	166,845
Office of Border Health	93.018	2010-034774-001	118,638	0	40,721	53,964	0	0	13,243	0	0	0	0
PPCPS/BTDFFP1	93.283	2010-035048-001	73,000	0	0	0	0	0	73,000	0	0	0	73,000
CPS. Bio Terrorism Preparedness 2009	93.069	2009-031816-001	336,448	0	18,801	299,237	0	0	66,130	0	0	0	(214,306)
NIHPRLR Program / IRDP1&E_TCSI	93.285/93.185	2010-035849-001	337,006	0	45,456	259,650	0	0	261,887	0	0	0	47,693
					<u>379,515</u>	<u>1,721,715</u>	<u>16,223</u>	<u>136,472</u>	<u>1,547,691</u>	<u>122,550</u>	<u>0</u>	<u>0</u>	<u>175,346</u>
<u>U.S. Dept. of Health and Human Services</u>													
<u>Office of Human Development Services:</u>													
<u>Passed Through Texas Department of</u>													
<u>Family & Protective Services</u>													
Child Welfare 2009 Legal Reimbursement	93.658	2338-0881	0	0	40,435	40,435	0	0	0	0	0	0	0
Child Welfare 2010 Legal Reimbursement	93.658	2338-0881	0	0	48,748	48,748	0	0	0	0	0	0	0
Child Welfare 2011 Legal Reimbursement	93.658	2338-0881	0	0	0	46,833	0	59,039	64,516	59,039	0	0	17,683
					<u>89,183</u>	<u>136,016</u>	<u>0</u>	<u>59,039</u>	<u>64,516</u>	<u>59,039</u>	<u>0</u>	<u>0</u>	<u>17,683</u>
<u>National Highway Transportation Safety</u>													
<u>Association: Passed Through the</u>													

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2011

Federal Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2010	Federal Receipts/ Revenue Realized	Program Revenues	Grantee Contrib- utions	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Reimburse and/or Due to Other Govern- ments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2011
<u>Texas Department of Transportation:</u>													
TX traffic safety program grant	20.600		N/A	0	0	200	0	47	7,956	47	0	0	7,756
TX traffic safety program grant	20.600		14,995	0	7,420	7,420	0	0	0	0	0	0	0
					7,420	7,620	0	47	7,956	47	0	0	7,756
<u>Federal Highway Administration</u>													
<u>Passed Through the</u>													
<u>Texas Department of Transportation:</u>													
Veterans' Bridge Expansion	20.205		5,000,000	0	0	1,704,177	0	2,324,654	2,577,646	2,324,654	0	0	873,469
					0	1,704,177	0	2,324,654	2,577,646	2,324,654	0	0	873,469
<u>U.S. Department of Justice:</u>													
<u>Passed Through Drug Enforcement Agency</u>													
DEA/CCDA FYE 10	N/A	N/A	0	0	2,661	7,986	0	2,004	10,614	2,004	0	0	5,289
DEA/CCDA FYE 10	N/A	N/A	0	0	8,124	20,557	0	3,515	16,759	3,515	0	0	4,326
DEA/CCSO FYE 10	N/A	N/A	0	0	6,766	14,056	0	2,495	9,545	2,495	0	0	2,255
HIDTA Task Force Agreement - Const Pct#6 FY10	N/A			0	0	875	0	164	1,698	0	0	0	659
Const Pct#1-Tobacco				12,000	0	0	0	0	0	0	0	0	0
Const Pct#2-Tobacco	N/A		N/A	12,000	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
					17,551	43,474	0	8,178	38,616	8,014	0	0	12,529
<u>U.S. Department of Justice:</u>													
<u>Passed Through Office of Justice Programs</u>													
State Criminal Alien Assistance	16.606	2008APBX0301	259,841	0	0	259,841	0	0	259,841	0	0	0	0
JAG	16.738	2007-DJBX1046	124,088	0	55,804	55,804	0	0	0	0	0	0	0
ARRA-FY 2009 Recovery Act JAG Program	16.808	2009-SB-B9-2600	124,000	0	13,646	18,596	0	0	4,950	0	0	0	0
FY 2009 Justice Assistance Program	16.738		32,690	0	0	1,804	0	0	1,804	0	0	0	0
Cameron County Law Enforcement & Justice Proje	16.804	SU-06-A10-22148-I	66,180	0	0	44,639	0	0	44,639	0	0	0	0
FY 2010 Justice Assistance Program	16.738	2010-DJ-BX-1057	44,000	0	247	39,504	0	0	39,257	0	0	0	0
2011 Edward Byrne Memorial JAG			28,293	0	0	0	0	0	0	0	0	0	0
					69,697	420,188	0	0	350,491	0	0	0	0
<u>Office of National Drug Control Policy</u>													
<u>Passed Through SWBT HIDTA</u>													
Federal - South Texas HIDTA	95.001	G09SS0003A	1,878,045	0	224,041	942,574	0	0	720,033	0	0	0	1,500
Federal - South Texas HIDTA	95.001	G11SS00003A	2,417,572	0	0	239,610	0	0	267,663	0	0	0	28,053
Federal - South Texas HIDTA	95.001	I8PSSP600	1,759,063	0	195,890	281,118	0	0	68,842	0	0	0	(16,386)
Federal - South Texas HIDTA	95.001	G10SS0003A	2,559,857	0	383,530	1,351,960	0	0	1,189,125	0	0	0	220,695
Federal - South Texas HIDTA	95.001	I7PSSP600	1,883,324	0	163,723	209,757	0	0	37,962	0	0	0	(8,072)
Federal - South Texas HIDTA	95.001	I4PSSP999	333,800	0	0	0	0	0	0	0	0	0	0
Federal - Multiple Initiatives	95.001	I6PSSP600	1,955,108	0	24,606	60,629	0	0	62,581	3,229	0	(3,229)	26,558
					991,790	3,085,648	0	0	2,346,206	3,229	0	(3,229)	252,348
<u>U.S. Federal Bureau of Investigation</u>													
Joint Operations - District Attorney FY 09	N/A	N/A	0	0	929	0	0	0	130,001	0	0	0	130,930
					929	0	0	0	130,001	0	0	0	130,930
<u>Department of Homeland Security</u>													
<u>Passed Through Texas Division of Emergency Mgmt</u>													
Homeland Security Grant Program	97.067	09-SR 48061-02	160,266	0	34,062	160,266	0	0	126,204	0	0	0	0
					34,062	160,266	0	0	126,204	0	0	0	0
<u>U.S. Department of Energy</u>													
<u>Passed Through Texas Comptrollers SECO</u>													
ARRA-Energy Efficiency and Conservation Blk Gri	81.128	DE-EE000893	172,730	0	0	0	0	0	0	0	0	0	0
ARRA-Distributed Renewable Energy Technology	81.041	CS 0063	1,713,326	0	0	1,123,707	428,332	428,332	1,713,326	428,332	0	0	589,619
					0	1,123,707	0	428,332	1,713,326	428,332	0	0	589,619
<u>Office of Justice Programs Executive Office of Weed & Seed</u>													
Weed & Seed Support Grant 2007	16.595	2007W0089-TXWS	200,000	0	(1,771)	0	0	0	0	0	0	0	(1,771)

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2011

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					<u>(1,771)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,771)</u>
Total Federal Awards					<u>5,121,247</u>	<u>23,644,592</u>	<u>16,223</u>	<u>3,250,411</u>	<u>23,786,155</u>	<u>3,414,749</u>	<u>0</u>	<u>(3,229)</u>	<u>5,407,695</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2011

State Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	State Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2010	State Receipts/ Revenue Realized	Program Revenues	Grantee Contri- butions	State Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Reimb and/or Due to Other Govern- ments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2011
<u>Texas Juvenile Probation Commission</u>													
Border Project	N/A	TJPC-B-11-031	25,184		2,145	25,184	0	220	23,039	220	0	0	0
Border Project	N/A	TJPC-B-12-031	25,184		0	4,197	0	0	2,240	0	0	0	(1,957)
Juvenile Probation-State Aid	N/A	TJPC-A-11-031	325,741		30,788	410,779	0	0	329,991	0	0	0	(50,000)
Juvenile Probation-State Aid	N/A	TJPC-A-12-031	2,494,611		0	415,769	0	0	221,258	0	0	0	(194,511)
Juvenile Probation-Salary adjustment	N/A	TJPC-Z-11-031	189,525	3,422	15,203	189,525	0	0	171,154	0	3,168	0	0
JJAEP Discretionary 2010	N/A	TJPC-W-10-031	50,000		(349)	0	0	0	0	0	349	0	0
JJAEP Discretionary 2011	N/A	TJPC-W-11-031	50,000		4,003	50,000	0	0	45,798	0	0	0	(199)
Juvenile Justice Alternative Ed Prog11	N/A	TJPC-P-11-031	0		54,718	395,079	600,822	15,982	395,079	571,628	0	0	9,542
Juvenile Justice Alternative Ed Prog12	N/A	TJPC-P-12-031	0		0	0	0	39,549	88,322	48,291	0	0	97,064
Progressive Sanctions JPO	N/A	TJPC-F-11-031	215,775	59,171	26,669	215,775	0	49,216	184,526	49,216	4,580	0	0
Special Need/MHMB	N/A	TJPC-M-11-031	107,163		10,498	107,163	0	0	95,848	0	817	0	0
Special Need/MHMB	N/A	TJPC-M-12-031	107,163		0	17,861	0	0	8,671	0	0	0	(9,190)
McArthur Grant	N/A	TJPC-Q-11-031	11,788		0	11,788	0	0	11,233	0	0	0	(555)
Progressive Sancions ISP	N/A	TJPC-O-11-031	53,742		6,437	53,742	0	12,957	47,305	12,957	0	0	0
Intensive Community Based Pilot	N/A	TJPC-U-11-031	62,500		4,514	62,500	0	0	51,890	0	6,096	0	0
Intensive Community Based Program	N/A	TJPC-X-11-031	184,329		14,657	184,329	0	0	165,932	0	3,740	0	0
Diversionary Placement Fund	N/A	TJPC-H-11-031	411,248		12,280	411,248	0	0	398,416	0	552	0	0
Community Corrections Assist. Plan	N/A	TJPC-Y-11-031	866,306		51,361	866,306	0	0	814,945	0	0	0	0
Commitment Reduction Program	N/A	TJPC-C-11-031	204,400		16,602	204,400	0	0	187,076	0	722	0	0
Commitment Reduction Program	N/A	TJPC-C-12-031	252,743		0	42,124	0	0	21,183	0	0	0	(20,941)
Title IV-E Program Enhancement	N/A	TJPC-E-11-031	OPEN		0	13,988	47,603	0	28,344	0	0	33,247	0
Title IV-E Program Enhancement	N/A	TJPC-E-09-031	OPEN		0	10,332	10,945	0	0	0	0	21,277	0
Title IV-E Program Enhancement	N/A	TJPC-E-10-031	OPEN		0	80,755	1,842	0	0	0	0	82,597	0
Title IV-E Program Reimbursement	N/A	TJPC-E-11-031	OPEN		0	40,347	0	0	0	0	0	40,347	0
Title IV-E Program Reimbursement	N/A	TJPC-E-10-031	OPEN		0	0	118	0	0	0	0	22,810	22,692
					<u>249,526</u>	<u>3,813,191</u>	<u>661,330</u>	<u>117,924</u>	<u>3,292,250</u>	<u>682,312</u>	<u>20,024</u>	<u>200,278</u>	<u>(148,055)</u>
<u>Texas Department of State Health Services</u>													
TB/PC	N/A	2011-035289-001	303,285		16,325	231,123	23	0	272,216	0	0	0	57,395
TB/PC	N/A	2010-032860-001	310,104		99,240	99,240	0	0	0	0	0	0	0
Mother-Friendly	N/A	2011-038076	10,200		0	0	0	0	3,673	0	0	0	3,673
SHS/Case 2011	N/A	2011-035929-001	160,000		10,325	137,593	0	0	146,290	0	0	0	19,022
SHS Case 2012	N/A	2012-038998	160,000		0	0	0	0	11,108	0	0	0	11,108
SHS/CASE 2010	N/A	2010-032537-001	160,000		25,513	25,513	0	0	0	0	0	0	0
MCH - Family Planning	N/A	2011-0366959	31,093		0	41,911	2,388	0	26,499	0	0	17,800	0
MCH - Family Planning	N/A	2010-034234-001A	97,824		0	0	159	0	0	0	159	0	0
RLSS/LPHS 2010	St/93.991	2010-032821-001	96,825		13,098	13,098	0	0	0	0	0	0	0
RLSS/LPHS	N/A	2011-035610-001	96,825		0	60,266	0	0	90,513	0	0	0	30,247
					<u>164,501</u>	<u>608,744</u>	<u>2,570</u>	<u>0</u>	<u>550,299</u>	<u>0</u>	<u>159</u>	<u>17,800</u>	<u>121,445</u>
<u>Texas Parks and Wildlife</u>													
Hwy 48 Boat Ramp	N/A	0	411,633		<u>144,155</u>	<u>144,155</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
					<u>144,155</u>	<u>144,155</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Texas Commission on Environmental Quality</u>													
<u>Pass Through Lower Rio Grande Development Council</u>													
Compliance officer program	N/A		13,825		4,417	4,417	0	0	0	0	0	0	0
					<u>4,417</u>	<u>4,417</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2011

State Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	State Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2010	State Receipts/ Revenue Realized	Program Revenues	Grantee Contri- butions	State Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Reimb and/or Due to Other Govern- ments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2011
<u>Texas Natural Resource Conservation</u>													
<u>Commission</u>													
LRGVDC Recycling Fund	N/A	09-21-G18	10,000		0	10,000	0	0	10,000	0	0	0	0
LRGVDC Recycling Fund	N/A	09-21-G18	20,000		0	2,724	0	0	2,724	0	0	0	0
					<u>0</u>	<u>12,724</u>	<u>0</u>	<u>0</u>	<u>12,724</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Texas Dept. of Transportation</u>													
<u>Texas Auto & Burglary Theft Prevention Authority</u>													
S. Tx Auto Theft Enf Task Force	N/A	SA-T01-10041-11	42,928		587	24,356	0	2,505	41,484	2,505	0	0	17,715
S. Tx Auto Theft Enf Task Force		SA-T01-10041-12			0	0	0	0	2,509	0	0	0	2,509
S. Tx Auto Theft Enf Task Force		SA-T01-10041-11			0	18,056	0	14,910	37,007	14,910	0	0	18,951
					<u>587</u>	<u>42,412</u>	<u>0</u>	<u>17,415</u>	<u>81,000</u>	<u>17,415</u>	<u>0</u>	<u>0</u>	<u>39,175</u>
<u>Texas Department of Transportation</u>													
Border Colonia Access Project (Proposition 2)Phase III			13,334,051		1,296,926	3,156,531	0	0	2,035,497	0	0	0	175,892
Border Colonia Access Project (Proposition 2)Phase II			7,130,794		0								0
Border Colonia Access Project (Proposition 2)Phase I		3BCF5002	10,228,794		0								0
					<u>1,296,926</u>	<u>3,156,531</u>	<u>0</u>	<u>0</u>	<u>2,035,497</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>175,892</u>
Total State Awards					<u>\$1,860,112</u>	<u>\$7,782,174</u>	<u>\$663,900</u>	<u>\$135,339</u>	<u>\$5,971,770</u>	<u>\$699,727</u>	<u>\$20,183</u>	<u>\$218,078</u>	<u>\$188,457</u>

CAMERON COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
For the Year Ended September 30, 2011

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal/state awards includes the federal and state grant activity of Cameron County, Texas as the primary government, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used, in preparation of, the general purpose financial statements.

CAMERON COUNTY, TEXAS
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
 FEDERAL/STATE AWARDS**
 Fiscal Year Ended September 30, 2011

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? _____ Yes X None Reported
- Noncompliance material to financial statements noted? _____ Yes X No

Federal/State Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? _____ Yes X None Reported

Type of auditors' report issued on compliance for major programs: Unqualified

- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? _____ Yes X No

Identification of major programs:

CFDA Numbers

Name of Federal/State Program or Cluster

Federal –

14.228	Self Help Centers
14.228	Laguna Madre
14.228	Community Development Programs
14.228	Disaster Recovery/Dolly-Ike
11.307	EDA Tech Center-Santa Rosa
11.307	EDA Drainage Study
16.579	ARRA – SOG Equipment Project
16.579	ARRA – Operation Border Star
16.579	ARRA – Operation Border Eagle
16.579	Local Border Security Program
16.579	Operation Stonegarden II

CAMERON COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL/STATE AWARDS - CONTINUED
Fiscal Year Ended September 30, 2011

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS – CONTINUED

Federal – Continued

<u>CFDA Numbers</u>	<u>Name of Federal/State Program or Cluster</u>
16.579	Operation Linebacker (JAG)
16.579	Operation Stonegarden
16.579	Operation Border Star 2010
16.579	Operation Linebacker 2011
10.557	WIC Grant 2010
10.557	WIC Grant 2011
97.067	Homeland Security Grant Program
81.041	ARRA Distributed Renewable Energy Tech
20.205	Highway Planning and Construction

State –

TJPC-B	Border Project
TJPC-A	Juvenile Probation State
TJPC-Z	Juvenile Probation Salary Adjustment
TJPC-W	JJAEP Discretionary
TJPC-P	Juvenile Justice Alternative
TJPC-F	Progressive Sanctions
TJPC-M	Special Need/MHMB
TJPC-Q	McArthur Grant
TJPC-O	Progressive Sanctions ISP
TJPC-U	Intensive Community Based Pilot
TJPC-X	Intensive Community Based Program
TJPC-H	Diversionary Placement Program
TJPC-Y	Community Correction Assistance Plan
TJPC-C	Community Reduction Program

Dollar threshold used to distinguish between
type A and type B federal programs

Type A \$713,585 Type B \$100,000

Auditee qualified as low-risk auditee?

 X Yes No

Dollar threshold used to distinguish type A
and type B state programs

Type A \$300,000 Type B \$100,000

CAMERON COUNTY, TEXAS
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL/STATE AWARDS – CONTINUED**
Fiscal Year Ended September 30, 2011

II. FINANCIAL STATEMENT FINDINGS

None noted which were required to be reported.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL/STATE AWARDS

None noted which were required to be reported.